

Alcohol Products Tax

August 2021 (Revised)

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1. Law

Chapter 1 of Part 2 of the Finance Act 2003 (No. 3 of 2003) and the Alcohol Products Tax Regulations 2004 (S.I. No. 379 of 2004) consolidated and modernised excise legislation on alcohol products. This legislation is based on the EU law relating to alcohol products, which is set down in Directive 92/83/EEC. The legislation came into operation on 1 July 2004, and is published on the Revenue Website at <https://www.revenue.ie/en/tax-professionals/legislation/index.aspx>.

The current rates of Alcohol Products Tax, which are applicable as on and from 16th October 2013 are set out in Appendix 2.

2. Classification of Alcohol Products

2.1 General

Alcohol products are classified as follows:

- Spirits,
- Beer,
- Wine,
- Other Fermented Beverages, and
- Intermediate Beverages.

These terms, and the term “Cider & Perry”, are defined in section 73(1) of the Finance Act 2003. These definitions are reproduced, together with section 74, which qualifies them, in Appendix 1.

2.2 Spirits

This category covers Brandy, Whiskey, Gin, Vodka, Rum, Other Spirituous Beverages, and beverages such as Cream Liqueurs and Designer Drinks which having regard to their composition and characteristics fall to be classified as spirits. It also includes any other alcohol beverage exceeding 22% vol.

2.3 Beer

This category refers to Beer, made from malt, exceeding 0.5% vol and includes any beverage exceeding 0.5% vol containing a mixture of Beer with a non-alcoholic beverage.

2.4 Wine

The term “Wine” is confined to unfortified grape wine and unfortified beverages with a grape wine base. It should be noted that, as Sherry and Port are fortified by the addition of spirits, they are classified in the Intermediate Beverage excise classification – see paragraph 2.6 below.

2.5 Other Fermented Beverages

2.5.1 General

“Other Fermented Beverage” is subdivided into:

- Cider & Perry, and
- Other than Cider & Perry.

The fermented beverages covered by the “Other than Cider & Perry” sub-classification include mead and wines other than grape wine such as elderberry wine, strawberry wine, sloe wine, etc. “Alcopops”, the alcohol content of which is at least partly of fermented origin may also fall under this category. The approach adopted for the classification of such products is subject to the guidelines set out at 2.7 below. It also covers some fortified products but, as the upper limit for the strength of products in this classification is 10% vol (when still) and 13% vol (when sparkling), most fortified products will instead fall within the “intermediate beverage” classification.

2.5.2 Cider & Perry

Beverages must conform to the legal definition of “Cider & Perry” (see Appendix 1) in order to be included in the “Cider & Perry” excise classification. A beverage consisting of Cider with apple or pear juice added falls within that classification. Similarly, a beverage consisting of Perry with apple or pear juice added is also classified in that category. Apple or pear flavouring may be added to either Cider or Perry without altering the excise classification as it does not significantly alter the character of the products.

2.5.3 Fruit Flavoured Cider or Perry Based Beverages

The addition of other fruit juices or fruit flavours such as raspberry, cranberry, forest fruit, strawberry, etc, to Cider or Perry significantly alters the character of the products. Consequently, such fruit flavoured Cider or Perry based beverages are classified in the “Other than Cider & Perry” category and are liable to the “Other than Cider & Perry” rates of Alcohol Products Tax.

2.6 Intermediate Beverages

“Intermediate beverage” is a classification for fortified fermented beverages, which are above the 10% vol (when still) and 13% vol (when sparkling) strength thresholds for “Other Fermented Beverages”. It may include Sherry and Port,

2.7 Approach to Classification

The local Revenue Office or Revenue Import Office, as applicable, should be consulted on the classification of any alcohol products. To allow a determination to be made detailed information should be provided on the make-up of the product, its strength, ingredients, whether or not it is still or sparkling etc. Information on the marketing, packaging and labelling of the product may also be required in certain cases. The process may also include an analysis of a sample by the State Laboratory. Classification for customs purposes is only required where there is an envisaged export out of the territory of the EU or an import into the EU. In circumstances where such an export/import operation is envisaged, Revenue Customs Division, Nenagh should be contacted.

In the case of products containing a combination of fermented and distilled alcohol the following criteria must be considered:

- (i) The extent to which either alcohol derived from fermenting or distilling contributes to the total alcohol content (alcoholic strength by volume, abv) of the product, and eventually contributing to the total volume by weight of the product. This criterion must not be regarded as a single demarcation line but as a starting point for further investigation into the objective characteristics and properties of the product.
- (ii) Whether the particular organoleptic characteristics of the products correspond to those of products classified in CN code 2208. The taste can constitute an objective characteristic or property of a product. If the addition of water and other substances (such as syrup, various aromas and colourings, and, in some cases, a cream base), results in losing the taste, smell and appearance of a beverage produced from a particular fruit or natural product, that is to say a fermented beverage of CN code 2206, classification in CN code 2208 takes place and the product falls within the “spirits” category for the purposes of Alcohol Products Tax.
- (iii) The final consideration is that the intended use of a product may constitute an objective criterion for classification if it is inherent to the product. That inherent character must be capable of being assessed on the basis of the product’s objective characteristics and properties including the form, colour and name under which it is marketed. If they correspond to those of a spirituous beverage, classification in CN code 2208 takes place as well.

Producers/manufacturers have the right of appeal against a decision in relation to the classification of a product and may do so in accordance with section 146 of the Finance Act 2001.

3. Customs Classification

Section 74 of the Finance Act 2003 qualifies the excise definitions to ensure that only products classified under certain CN codes (Customs tariff code numbers) are classified for excise purposes as Beer, Wine, Other Fermented Beverages and Intermediate Beverages. This qualification will usually only affect products which contain a combination of fermented and distilled alcohol, and decisions as to whether such products are to be classified as intermediate beverages or as spirits (see paragraph 2.7).

Appendix 4 contains a table giving the excise reference numbers and excise classifications appropriate to the alcohol products of CN Codes 2203, 2204, 2205, 2206, 2207 and 2208. This may be of assistance in determining the excise classification for payment of Alcohol Products Tax on alcohol products. This table is not definitive – CN codes can be introduced and revoked. An up-to-date list can be found in Annex 1 of the current consolidated version of [Council Regulation \(EEC\) No 2658/87](#).

4. Excise Reference Numbers (ERNs)

A description of alcohol products within each excise classification, together with the corresponding Unit of Quantity, Rate of Alcohol Products Tax, and Excise Reference Number, is given in Appendix 2. The excise reference numbers, which are applicable from **1 June 2007**, are for use when paying Alcohol Products Tax on completion of: -

- (i) Home Consumption Warrants (form C&E 1115) and the Brewer's Beer Duty Returns (form C&E 1098), on delivery of alcohol products for home consumption from a tax warehouse in the State,
- (ii) Excise Duty Entries (EDE) (form C&E 1087) on receipt of alcohol products from other EU Member States, and
- (iii) (c) Single Administrative Documents (SAD) on receipt of alcohol products from countries which are not members of the European Union.

Excise Reference Numbers 6071/5391 (Spirits Exceeding 5.5% vol) and 6081/5261 (Spirits not Exceeding 5.5% vol) are to be used for spirituous beverages (including designer drinks) other than brandy, whiskey, gin, vodka and rum (which have individual excise reference numbers). Although the rate of Alcohol Products Tax applicable to spirits exceeding 5.5% vol and spirits not exceeding 5.5% vol is the same, it is important for statistical information purposes that the correct excise reference numbers are used.

In relation to Beer, ERN 9820 (standard rate) or ERN 9827 (mid-strength rate – see paragraph 12) are to be used by Irish Brewers paying Alcohol Products Tax on their own produced Beer. ERN 9821 (standard rate) or 9822 (mid-strength rate) are to be used by persons other than the producer paying Alcohol Products Tax on Irish produced Beer and ERN 9121 (standard rate) or 9122 (mid-strength rate) are to be used for payment of Alcohol Products Tax on imported Beer. ERN 9620 should be used by Irish brewers in qualifying microbreweries (as per section 78A of Finance Act 2003) paying Alcohol Product Tax on their own produced beer. ERN 9621 should be used by persons other than the producer who are paying Alcohol Products tax on Irish produced beer that qualifies for the relief under section 78A. ERN 9421 should be used for payment of Alcohol Products tax on imported beer that qualifies for the relief under section 78A.

Where Beer produced in the State is exported in bulk and re-imported after packaging abroad, the “home” excise reference numbers are to be used when Alcohol Products Tax is paid on delivery for home consumption and

- If the brewer or their representative, is paying the tax, ERN 9820 or ERN 9827, as appropriate, should be used, or
- If someone other than the brewery is paying, ERN 9821 or ERN 9822, as appropriate, should be used.

Where a warehousekeeper or importer has any doubt about the classification or excise reference number of any alcohol product he/she should consult their local Revenue Office, or Revenue Import Office, as appropriate, for advice. See the ‘Contact us’ section on the Revenue website <https://www.revenue.ie/en/contact-us/index.aspx>. Please use the secure ‘MyEnquiries’ service available in Revenue Online Service (ROS) or myAccount.

5. Determination of the Strength of Alcohol Products

The permitted methods for determining the strength of alcohol products are set down in Part 4 of the Alcohol Products Tax Regulations 2004.

The % volume of alcohol products shall be determined in accordance with the following methods:

- distillation,
- gas chromatography, or
- the spirits-alcohol tables (method).

5.1 Distillation Method

To determine the % volume of an alcohol product by the distillation method, a definite volume of the product shall first be distilled. Distilled water shall then be added to the resulting distillate so that the volume is equal to the volume before distillation, and the density shall then be ascertained. The % volume shall be taken to be the % volume, which, in the table contained in Schedule 2 of the 2004 regulations ([link](#)) corresponds to that density, and where the density falls between two consecutive numbers in that table, the % volume shall be determined by linear interpolation.

All measurements and readings taken under above paragraph above must be at 20° C.

Where any substance other than alcohol causes a determination under first paragraph above to be inaccurate, the Revenue Commissioners may allow such adjustments to that method as are required in order to produce an accurate determination.

5.2 Gas Chromatography Method

In the case of denatured alcohol products the % volume shall be determined by means of gas chromatography.

5.3 Spirits - Alcohol Tables Method

The % volume of spirits constituted from distilled ethyl alcohol and water may be determined by means of the EEC Alcohol Hydrometer, used in conjunction with: -

- (i) the Practical Alcohol Tables, and
- (ii) a thermometer, graduated to 0.5°C, of the type required to be used with the EEC Alcohol Hydrometer in accordance with paragraph 9 of the Annex to Council Directive No. 76/765 EEC of 27 July 1976.

5.4 Discrepancy Between Actual Strength and Strength Recorded

Where the strength of any alcohol product recorded in any accounts, returns or other records required by the 2004 Regulations is greater than the strength determined in accordance with the methods set out in the Regulations, the strength of such alcohol product shall, unless the Commissioners otherwise allow and subject to compliance with such conditions as they may think fit to impose, be taken as the strength so recorded.

5.5 Increase in Strength After Taxation

Where the strength of Beer or another fermented beverage is expected to increase after packaging, the strength of the Beer or other fermented beverage shall be determined as the strength it is reasonably expected to be when sold to the final consumer or otherwise supplied for consumption.

6. Calculation of Alcohol Products Tax

The strength of alcohol products for tax purposes is to be declared to one decimal place (rounded down).

The criteria for calculating quantities for tax are set out in paragraphs 6.1 to 6.3 below. Specific examples for each classification are given in Appendix 3.

6.1 Spirits

The bulk litres per case, the litres of alcohol per case and the total litres of alcohol are to be rounded down to two decimal places.

6.2 Wine, Other Fermented Beverages, and Intermediate Beverages

The bulk litres per case are to be rounded down to two decimal places. The quantity for duty, in hectolitres, on the payment document is to be calculated in the same way.

6.3 Beer

The unit of account in bulk litres on packaged Beer may be based:

- (i) on a case, tray or other similar packaging unit,
- (ii) on a standard pallet (i.e. where each pallet contains the same number of cases/trays, and where each case/tray contains units (bottles or cans) of the same size and strength), or
- (iii) on a given number of cases/trays of the same strength Beer (e.g. where tax is being paid on a consignment of Beer at importation).

The bulk litres and the litres % (bulk litres multiplied by the % volume) per case/tray or other similar packaging unit are to be rounded down to two decimal places. Bulk litres per keg are to be taken to the nearest 0.01 litres.

The hectolitre per cent figure is to be rounded down to four places of decimals in all cases, with the exception of the quantity for duty amount declared on the payment document where the hectolitre per cent quantity declared for tax is to be rounded down to two places of decimals.

7. Consumption Returns

7.1 Beer, Cider & Perry Delivered from a Manufacturing Tax Warehouse

In the case of a tax warehouse in which Beer, Cider or Perry is produced, a monthly return (declaration of liability) covering all Beer, Cider or Perry delivered from warehouse for home consumption during the month must be prepared using form C.&E. 1098 for Beer and form C.&E. 1115 for Cider or Perry. Copies 1 and 2 of the relevant form must be lodged with the appropriate Revenue Accounts Office not later than the 8th working day of the month following the month of delivery from the tax warehouse [Regulation 23(1) of Alcohol Products Tax Regulations 2004].

Repayment of Alcohol Products Tax paid on spoilt Beer may be claimed by the brewery warehousekeeper on Form C.&E. 1098. A record of all spoilt Beer destroyed and of all repayment claimed on it is to be maintained by the warehousekeeper.

7.2 Delivery of Other Alcohol Products from Tax Warehouse

In the case of alcohol products other than those specified in paragraph 7.1, a monthly return (declaration of liability) covering deliveries from warehouse for home consumption during the month must be prepared on form C.&E. 1115. Copies 1 and 2 of the form must be lodged with the appropriate Revenue Accounts Office not later than the 2nd working day of the month following the month of delivery from the tax warehouse [Regulation 23(1) of Alcohol Products Tax Regulations 2004].

7.3 Preparation of “Nil” Return

Every authorised warehousekeeper is required to submit a consumption return. A “nil” return is required where there are no deliveries or other releases for consumption during the month [Regulation 23(2) & (3) of Alcohol Products Tax Regulations 2004 refers].

8. Stock Returns

Revenue must receive the stock returns referred to in Regulation 25 of the Alcohol Products Tax Regulations 2004 by:

- (i) the 10th working day of the month following the month of the return in the case of a production tax warehouse in which Beer, Cider or Perry is produced, and
- (ii) the 5th working day of the month following the month of the return in all other cases.

9. Tax-Exempt Alcohol and Denatured Spirit

Section 77 of the Finance Act 2003 and Parts 7 and 8 of the Alcohol Products Tax Regulations 2004 provide for relief from Alcohol Products Tax in respect of alcohol products:

- used for particular purposes, or
- where the alcohol products have been rendered unfit for human consumption by the addition of a denaturant.

The procedures relating to applications for relief, receipt, and use of tax-exempt alcohol products are set out in Notice No. 1887. That Notice is published on the Revenue website under Further Guidance at <https://www.revenue.ie/en/companies-and-charities/excise-and-licences/alcohol-products-tax/tax-relieved-alcohol/index.aspx>

10. Relief from Alcohol Products Tax for Certain Homemade Alcohol Beverages.

Subsection 77 (f) of the 2003 Act provides for relief from Alcohol Products Tax in certain circumstances in respect of wine, beer, or other fermented beverages, the alcohol content of which is entirely of fermented origin. The relief is confined to such alcohol products produced solely by a private individual in a private premises for consumption by the producer or by the family or guests of such producer, and not produced or supplied for a consideration. Relief does not apply if brewing takes place on a commercial premises.

11. Repayment of Alcohol Products Tax on Beer Produced in Qualifying Microbreweries

Section 78A of the 2003 Act provides for a relief, of 50% of the Alcohol Products Tax paid at the rate for Beer exceeding 2.8% vol. This relief applies to Beer produced in qualifying microbreweries. Beer under 2.8% vol is not subject to relief. Public Notice No. 1888 explains the scope of the relief, and the procedures for establishing eligibility and making a claim. The notice is published on the Revenue website under Further Guidance at <https://www.revenue.ie/en/companies-and-charities/excise-and-licences/alcohol-products-tax/microbreweries-establishment-and-relief/index.aspx>

12. Reduced Alcohol Products Tax Rates for Mid-strength Beer and Cider & Perry

Reduced rates of Alcohol Products Tax apply since 15 October 2008 for mid-strength Beer and mid-strength Cider & Perry, of an alcoholic strength not exceeding 2.8% alcohol by volume. This relief does not apply to alcohol products produced in a microbrewery.

Beer now has three strength bands for Alcohol Products Tax rates as follows:

- Exceeding 0.5% vol. but not exceeding 1.2% vol (zero rate).
- Exceeding 1.2% vol. but not exceeding 2.8% vol.
- Exceeding 2.8% vol.

The Cider & Perry strength band for Still & Sparkling not exceeding 6.0% vol is divided into two:

- Still & Sparkling, not exceeding 2.8% vol.
- Still & Sparkling, exceeding 2.8% vol but not exceeding 6.0% vol.

13. Payment of VAT on Alcohol Products at the Same Time as Alcohol Products Tax

VAT is payable, in many cases, on alcohol products at the same time as the Alcohol Products Tax, on a value inclusive of the Alcohol Products Tax. A VAT Tax and Duty Manual entitled “Payment of VAT on Alcohol Products at the time of Payment of Excise Duty” which deals with this topic is available on the Revenue website under Further Guidance at <https://www.revenue.ie/en/vat/vat-on-goods/food-drinks-and-supplements/food-and-drink.aspx>

14. Payment Dates for Deferred Alcohol Products Tax

Section 76(2) of the Finance Act 2003 allows the Revenue Commissioners, subject to such conditions for securing duty as they may prescribe or otherwise impose, to permit payment of Alcohol Products Tax to be deferred to a date not later than the last day of the month following that in which the tax is payable. The payment dates currently prescribed are:

- **End of Month Payments: (all months except December)**
The end of month payment is payable on the second last working day of the subsequent month.
- **End of Year Payments: (month of December each year)**
The end of the month payment (November payment) is payable on the fourth working day before 25 December.

15. List of Appendices

Appendix 1: Alcohol products classifications as defined in Section 73(1) Finance Act 2003 (as amended by Section 43(1)(a) Finance Act 2004), and Section 74 Finance Act 2003

Appendix 2: List of Alcohol Products with associated Units of Quantity, Rates of Alcohol Products Tax applicable from 16 October 2013, and Excise Reference Numbers

Appendix 3: Calculation of Alcohol Products Tax for packaged alcohol products

Appendix 4: Table of Alcohol CN Codes with corresponding Excise Reference Numbers and Alcohol Products Tax classifications

Appendix 5: Automated Imports System (AIS) code requirements

Appendix 1

Alcohol products classifications as defined in Section 73(1) Finance Act 2003 (as amended by Section 43(1)(a) Finance Act 2004), and Section 74 Finance Act 2003.

“**spirits**” means any product which exceeds 1.2% vol and which is— (a)

distilled ethyl alcohol,

- (b) an alcoholic beverage the full alcohol content of which is the result of a process of distillation,
- (c) any other product falling within CN Code 2207 or 2208, even when such product forms part of a product which is not an alcohol product, or
- (d) any beverage exceeding 22% vol, and includes any such product which contains a non-alcoholic product, whether in solution or not;

“**Beer**”, subject to *section 74*, means—

(a) Beer made from malt, and

(b) any beverage containing a mixture of such Beer with any non-alcoholic beverage,

in either case exceeding 0.5% vol;

“**wine**”, subject to *section 74*, means any beverage exceeding 1.2% vol the alcoholic content of which is entirely of fermented origin—

- (a) obtained from the total or partial fermentation of grapes or the must of fresh grapes,
- (b) not exceeding 15% vol, or in the case of still wine produced without enrichment, not exceeding 18% vol, and includes such wine flavoured with plants or aromatic extracts and grape must in fermentation or with fermentation prevented or arrested otherwise than by the addition of spirits;

“**other fermented beverage**”, subject to *section 74*, means a beverage other than Beer and wine exceeding 1.2% vol which—

- (a) has an alcoholic content which is entirely of fermented origin and does not exceed 15% vol, or
- (b) has an alcoholic content which is only partly of fermented origin and which—
 - (i) in the case of a still beverage does not exceed 10% vol,
 - (ii) in the case of a sparkling beverage does not exceed 13% vol,and includes any mixture, exceeding 1.2% vol, of such beverage with any non-alcoholic beverage;

“**Cider & Perry**” means a beverage exceeding 1.2% vol but not exceeding 15% vol, obtained from the fermentation of apple or pear juice and without the addition of—

- (a) any other alcoholic beverage, or
- (b) any other beverage or substance which imparts colour or flavour and which, by such addition in the opinion of the Commissioners significantly alters the character of the product;

“**intermediate beverage**”, subject to *section 74*, means any beverage other than Beer, wine, or other fermented beverage, the alcoholic content of which is at least partly of fermented origin and which—

- (a) in the case of a still beverage exceeds 10% vol,
- (b) in the case of a sparkling beverage exceeds 13% vol, and which in either case does not exceed 22% vol;

Section 74, Finance Act 2003

(Qualification to meanings given to certain alcohol products)

74.—Only a product which is classified—

- (a) under CN Code 2203, or which is a mixture of such product with any non-alcoholic drink covered by CN Code 2206, is Beer,
- (b) under CN Code 2204 or 2205, is wine,
- (c) under CN Code 2204, 2205 or 2206, is an other fermented beverage or intermediate beverage.

Appendix 2

List of Alcohol Products with associated Units of Quantity, Rates of Alcohol Products Tax applicable from 16 October 2013, and Excise Reference Numbers

Description of Alcohol Product	Unit of Quantity	Rate of Alcohol Products Tax	Excise Ref. No.	
			Home	Imported
Spirits				
Brandy	Litre of Alcohol	€42.57	6000	5301
Whiskey	Litre of Alcohol	€42.57	6011	5331
Gin	Litre of Alcohol	€42.57	6051	5311
Vodka	Litre of Alcohol	€42.57	6061	5381
Rum	Litre of Alcohol	€42.57	6111	5321
Spirits exceeding 5.5% vol	Litre of Alcohol	€42.57	6071	5391
Spirits not exceeding 5.5% vol	Litre of Alcohol	€42.57	6081	5261
Beer				
Beer exceeding 0.5% vol but not exceeding 1.2% vol	-	€0.00	-	-
Home Produced Beer exceeding 1.2% vol but not exceeding 2.8% vol, on which the tax is paid by the producer	Hectolitre per cent of alcohol in the Beer	€11.27	9827	-
All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol	Hectolitre per cent of alcohol in the Beer	€11.27	9822	9122
Home Produced Beer exceeding 2.8% vol, on which the tax is paid by the producer	Hectolitre per cent of alcohol in the Beer	€22.55	9820	-
All Other Beer exceeding 2.8% vol	Hectolitre per cent of alcohol in the Beer	€22.55	9821	9121
Home Produced Micro Brewed Beer exceeding 2.8% Vol on which tax has been paid by the producer	Hectolitres per cent of alcohol in the beer	€11.27	9620	-
All other Micro Brewed Beer exceeding 2.8% Vol	Hectolitres per cent of alcohol in the beer	€11.27	9621	9421
Wine				
Still & sparkling, not exceeding 5.5% vol	Hectolitre	€141.57	4106	3107
Still, exceeding 5.5% vol but not exceeding 15% vol	Hectolitre	€424.84	4101	3101
Still, exceeding 15% vol	Hectolitre	€616.45	4102	3102
Sparkling, exceeding 5.5% vol	Hectolitre	€849.68	4203	3203

Description of Alcohol Product	Unit of Quantity	Rate of Alcohol Products Tax	Excise Ref. No.	
Other Fermented Beverages				
<i>(1) Cider & Perry</i>				
Still & Sparkling, not exceeding 2.8% vol	Hectolitre	€47.23	9826	9126
Still & sparkling, exceeding 2.8% vol but not exceeding 6.0% vol	Hectolitre	€94.46	9819	9119
Still & sparkling, exceeding 6.0% vol but not exceeding 8.5% vol	Hectolitre	€218.44	9823	9123
Still, exceeding 8.5% vol	Hectolitre	€309.84	9824	9124
Sparkling, exceeding 8.5 % vol	Hectolitre	€619.70	9825	9125

<i>(2) Other than Cider & Perry</i>				
Still & sparkling, not exceeding 5.5% vol	Hectolitre	€141.57	9901	9301
Still, exceeding 5.5% vol	Hectolitre	€424.84	9902	9302
Sparkling, exceeding 5.5% vol	Hectolitre	€849.68	9903	9303
Intermediate Beverages				
Still, not exceeding 15% vol	Hectolitre	€424.84	6201	5201
Still, exceeding 15% vol	Hectolitre	€616.45	6202	5202
Sparkling	Hectolitre	€849.68	6203	5203

Appendix 3

Calculation of Alcohol Products Tax for packaged alcohol products

(Rates of Alcohol Products Tax applicable from 16 October 2013)

The rates of Alcohol Products Tax used in the examples given below are those in force from 16 October 2013. These rates are used for demonstration and clarification purposes in this notice and are subject to change. The correct rates of Alcohol Products Tax applicable at any given time may be obtained from staff at your local Revenue office.

1. Spirits.

The content of bottles is to be taken to the nearest 0.005 litre, i.e. 5 millilitres. The bulk litres per case, the litre/s of alcohol (L/A) per case, and the total litres of alcohol are to be rounded down to two places of decimals. The litres of alcohol per case multiplied by the number of cases gives the total litres of alcohol, and this figure is multiplied by the rate of Alcohol Products Tax on spirits to give the amount payable - see examples below.

Rate of Alcohol Products Tax (October 2013): €42.57 per litre of alcohol in the spirits.

Example 1: 50 cases of Vodka: 12 bottles x 70 cl. x 37.6% alc/vol

L/A per case: 12 bottles x 0.700 lit. = 8.40 bulk litres x 37.6% = 3.15 L/A per case

Total L/A: 3.15 x 50 cases = 157.50 L/A

Amount payable: 157.50 x €42.57 = €6,704.77

Example 2: 150 cases cream liqueur (spirit classification): 12 bottles x 1 lit x 17.0% ABV

L/A per case: 12 bottles x 1.000 lit. = 12.00 bulk litres x 17.0% = 2.04 L/A per case

Total L/A: 2.04 x 150 cases = 306.00 L/A

Amount payable: 306.00 x €42.57 = €13,026.42

Example 3: 450 cases Schnapps (if spirit classification): 12 bottles x 1 lit x 21.0% ABV

L/A per case: 12 bottles x 1.000 lit. = 12.00 bulk litres x 21.0% = 2.52 L/A per case

Total L/A: 2.52 x 450 cases = 1,134.00 L/A

Amount payable: 1,134.00 x €42.57 = €48,274.38

Example 4: 433 cases Alcopop (spirit classification): 24 bottles x 275ml x 4.0% ABV

L/A per case: 24 bottles x 0.275 lit. = 6.60 bulk litres x 4.0% = 0.26 L/A per case

Total L/A: 0.26 x 433 cases = 112.58 L/A

Amount payable: 112.58 x €42.57 = €4,792.53

2. Beer.

Traders have the following options when calculating the Alcohol Products Tax payable on packaged Beer:

2.1 Quantity expressed in terms of hectolitre per cent per case/tray or similar packaging unit.

The content of bottles or cans is to be taken to the nearest 0.005 litre. The bulk litres and the litres per cent per case/tray or similar packaging unit are to be rounded down to two places of decimals and the hectolitre per cent per tray is to be rounded down to four decimal places. The hectolitre per cent per tray/other package multiplied by the number of trays/other package gives the hectolitre per cent for tax purposes. This procedure is repeated as required to cater for Beers of different strengths. The total hectolitre per cent, i.e. the quantity for duty amount declared on the Home Consumption Warrant, Excise Duty Entry, Import SAD, or Brewers Beer Duty Return, is to be rounded down to two decimal places and multiplied by the rate to get the amount payable – see example below.

Rate of Alcohol Products Tax (October 2013): €22.55 per hectolitre per cent of alcohol in the Beer.

Example: 168 trays of Beer: each 24 x 330 ml cans: Strength 4.2% ABV

Bulk per tray: 24 cans x 0.330 lit. = 7.92 bulk litres

Litres% per tray: 7.92 x 4.2 = 33.26 litres %

Hectolitre% per tray: 33.26 ÷ 100 = 0.3326 hectolitre % (HL%)

Total hectolitres% for tax payment: 0.3326 x 168 trays = 55.8768 HL%

Calculation on payment document: 55.87 HL% x €22.55 = €1,259.86

2.2 Quantity expressed in terms of bulk litres per standard pallet, or consignment.

Where consignments of Beer are:

- a) in standard pallet units (i.e. where each pallet contains the same number of cases/trays, and where each case/tray contains units (bottles or cans) of the same size and strength), or
- b) a given number of cases/trays of the same strength Beer (e.g. where tax is being paid on a consignment of Beer at importation) the total bulk quantity may be calculated for Beers of the same strength before converting to hectolitre per cent.

The bulk litres and the litres per cent per case/tray or other similar packaging unit are rounded down to two places of decimals. The hectolitre per cent figure is rounded down to four places of decimals. The total hectolitre per cent, i.e. the quantity for duty amount declared on the Home Consumption Warrant, Excise Duty Entry, Import SAD, or Brewers Beer Duty Return, is rounded down to two decimal places and this figure multiplied by the rate to get the amount payable – see examples below.

Example 1: 12 Pallets, each 84 trays of 24 x 330 ml cans: Strength 4.2% ABV **Bulk litres per tray:** 24 x 0.330 lit. = 7.92 bulk litres

Bulk litres per pallet: 7.92 x 84 = 665.28 bulk litres

Litre % per pallet: 665.28 x 4.2 = 2,794.17 Litres %

Hectolitre% (HL%) per pallet: $2,794.17 \div 100 = 27.9417$ HL%

Total Hectolitre%: $12 \times 27.9417 = 335.3004$ HL%

Calculation on payment document: $335.30 \times \text{€}22.55 = \text{€}7,561.01$

Example 2: 177 trays, 24 x 330 ml cans: Strength 4.2% ABV

306 trays, 24 x 500 ml cans: Strength 4.3% ABV

Bulk litres per tray: 24×0.330 lit. = 7.92 bulk litres

24×0.500 lit. = 12.00 bulk litres

Bulk litres per strength category: $7.92 \times 177 = 1,401.84$ bulk litres

$12.00 \times 306 = 3,672.00$ bulk litres

Litre % per strength category: $1,401.84 \times 4.2 = 5,887.72$ Litres%

$3,672.00 \times 4.3 = 15,789.60$ Litres%

Total Hectolitre% (HL%): $21,677.32 \div 100 = 216.7732$ HL%

Calculation on payment document: $216.77 \times \text{€}22.55 = \text{€}4,888.16$

3. Wine.

The content of bottles is to be taken to the nearest 0.005 litre, i.e. 5 millilitres, except in the case of quarter bottles (see example 2 below). The bulk litres per case are rounded down to two decimal places. The quantity for duty, in hectolitres, on the payment document is also to be calculated in the same way - see examples below.

Rate of Alcohol Products Tax (October 2013): €424.84 per hectolitre (Still Wine, exceeding 5.5% vol but not exceeding 15%).

Example 1: 250 cases Still Wine (strength 11% ABV): 12 bottles x 75 cl. **Bulk**

litres per case: 12 bottles x 0.750 lit. = 9.00 bulk litres

Total hectolitres: 9×250 cases $\div 100 = 22.50$ hectolitres

Amount payable: 22.50 hectolitres x €424.84 = €9,558.90

Example 2: 250 cases Still Wine (strength 12.5% ABV): 48 bottles x 187 ml

Bulk litres per case: 48×0.187 lit. = 8.97 bulk litres

Total hectolitres: $8.97 \times 250 \div 100 = 22.42$ hectolitres

Amount payable: 22.42 hectolitres x €424.84 = €9,524.91

4. Other Fermented Beverages.

The content of bottles or cans is to be taken to the nearest 0.005 litre, i.e. 5 millilitres. The bulk litres per case are rounded down to two decimal places. The quantity for duty, in hectolitres, on the payment document is also to be calculated in the same way - see examples following.

4.1 Cider & Perry.

Rate of Alcohol Products Tax (October 2013): €94.46 per hectolitre (Still & Sparkling, exceeding 2.8% vol but not exceeding 6% vol)

Example: 473 trays Cider: 24 cans x 500 ml: 6% ABV **Litres per tray:** 24 cans x 0.500 lit. = 12.00 bulk litres
Total hectolitres: 12.00 x 473 trays ÷ 100 = 56.76 hectolitres
Amount payable: 56.76 hectolitres x €94.46 = €5,361.54

4.2 Other than Cider & Perry.

Rate of Alcohol Products Tax (October 2013): €424.84 per hectolitre (Still, exceeding 5.5% vol)

Example: 34 cases Mead: 8 bottles x 75 cl: 14.5% ABV
Litres per case: 8 bottles x 0.750 lit. = 6.00 bulk litres
Total hectolitres: 6.00 x 34 cases ÷ 100 = 2.04 hectolitres
Amount payable: 2.04 hectolitres x €424.84 = €866.67

5. Intermediate Beverages.

The content of bottles is to be taken to the nearest 0.005 litre. The bulk litres per case are rounded down to two decimal places. The quantity for duty, in hectolitres, on the payment document is also to be calculated in the same way - see examples below.

Rate of Alcohol Products Tax (October 2013): €616.45 per hectolitre (Still, exceeding 15% vol)
€424.84 per hectolitre (Still, not exceeding 15% vol)

Example 1: 250 cases Sherry (strength 19% ABV): 12 bottles x 75 cl
Litres per case: 12 x 0.750 lit. = 9.00 bulk litres
Total hectolitres: 9 x 250 ÷ 100 = 22.50 hectolitres
Amount payable: 22.50 hectolitres x €616.45 = €13,870.12

Example 2: 547 cases Schnapps 21.5% ABV: 6 bottles x 70 cl
(if intermediate beverage classification – see also Example 3 of Paragraph 1):
Litres per case: 6 x 0.700 lit. = 4.20 bulk litres
Total hectolitres: 4.2 x 547 ÷ 100 = 22.97 hectolitres
Amount payable: 22.97 hectolitres x €616.45 = €14,159.85

Example 3: 513 cases wine-based cream beverage (14.5% ABV): 12 bottles x 70 cl
Litres per case: 12 bottles x 0.700 lit. = 8.40 bulk litres
Total hectolitres: 8.40 x 513 cases ÷ 100 = 43.09 hectolitres
Amount payable: 43.09 hectolitres x €424.84 = €18,306.35

Appendix 4

Table of Alcohol CN Codes with corresponding Excise Reference Numbers and Alcohol Products Tax classifications

2203 Beer made from malt:

CN Code	Description	ERN (Home/Imported)	APT Classification
	– In containers holding 10 litres or less:		
2203 00 01	-- In bottles	9820 / - 9821 / 9121 9827 / - 9822 / 9122 9620 / - 9621 / - - / 9421	Beer
2203 00 09	-- Other	9820 / - 9821 / 9121 9827 / - 9822 / 9122 9620 / - 9621 / - - / 9421	Beer
2203 00 10	– In containers holding more than 10 litres	9820 / - 9821 / 9121 9827 / - 9822 / 9122 9620 / - 9621 / - - / 9421	Beer

2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009:

CN Code	Description	ERN (Home/Imported)	APT Classification
2204 10	– Sparkling wine:		
	-- With a protected designation of origin (PDO):		
2204 10 11	---- Champagne	4203 / 3203 4106 / 3107	Wine Wine
2204 10 13	---- Cava	4203 / 3203 4106 / 3107	Wine Wine
2204 10 15	---- Prosecco	4203 / 3203 4106 / 3107	Wine Wine
2204 10 91	---- Asti spumante	4203 / 3203 4106 / 3107	Wine Wine
2204 10 93	---- Other	4203 / 3203 4106 / 3107 6203 / 5203 6071 / 5391	Wine Wine Intermediate Beverage Spirits
2204 10 94	-- With a protected geographical indication (PGI)	4203 / 3203 4106 / 3107 6203 / 5203	Wine Wine Intermediate Beverage
2204 10 96	-- Other varietal wines	4203 / 3203 4106 / 3107 6203 / 5203	Wine Wine Intermediate Beverage

2204 10 98	-- Other	4203 / 3203 4106 / 3107 6203 / 5203 6071 / 5391	Wine Wine Intermediate Beverage Spirits
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204 21	-- In containers holding 2 litres or less:		
	--- Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C:		
2204 21 06	---- With a protected designation of origin (PDO)	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 07	---- With a protected geographical indication (PGI)	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 08	---- Other varietal wines	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 09	---- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	--- Other: ---- Produced in the Community: ----- Of an actual alcoholic strength by volume not exceeding 15 % vol: ----- Wine with a protected designation of origin (PDO): ----- White: -		
2204 21 11	----- Alsace	4101 / 3101	Wine
2204 21 12	----- Bordeaux	4101 / 3101	Wine
2204 21 13	----- Bourgogne (Burgundy)	4101 / 3101	Wine

2204 21 17	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 21 18	----- Mosel	4101 / 3101	Wine
2204 21 19	----- Pfalz	4101 / 3101	Wine
2204 21 22	----- Rheinhessen	4101 / 3101	Wine
2204 21 23	----- Tokaj	4101 / 3101	Wine
2204 21 24	----- Lazio (Latium)	4101 / 3101	Wine
2204 21 26	----- Toscana (Tuscany)	4101 / 3101	Wine
2204 21 27	----- Trentino, Alto Adige and Friuli	4101 / 3101	Wine
2204 21 28	----- Veneto	4101 / 3101	Wine
2204 21 31	----- Sicilia	4101 / 3101	Wine
2204 21 32	----- Vinho Verde	4101 / 3101	Wine
2204 21 34	----- Penedés	4101 / 3101	Wine
2204 21 36	----- Rioja	4101 / 3101	Wine
2204 21 37	----- Valencia	4101 / 3101	Wine
2204 21 38	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other:		
2204 21 42	----- Bordeaux	4101 / 3101	Wine
2204 21 43	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 21 44	----- Beaujolais	4101 / 3101	Wine
2204 21 46	----- Vallée du Rhône	4101 / 3101	Wine
2204 21 47	----- Languedoc-Roussillon	4101 / 3101	Wine
2204 21 48	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 21 61	----- Sicilia	4101 / 3101	Wine
2204 21 62	----- Piemonte (Piedmont)	4101 / 3101	Wine
2204 21 66	----- Toscana (Tuscany)	4101 / 3101	Wine
2204 21 67	----- Trentino and Alto Adige	4101 / 3101	Wine
2204 21 68	----- Veneto	4101 / 3101	Wine
2204 21 69	----- Dão, Bairrada and Douro	4101 / 3101	Wine
2204 21 71	----- Navarra	4101 / 3101	Wine
2204 21 74	----- Penedés	4101 / 3101	Wine
2204 21 76	----- Rioja	4101 / 3101	Wine
2204 21 77	----- Valdepeñas	4101 / 3101	Wine
2204 21 78	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Wine with a protected geographical indication (PGI):		
2204 21 79	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 21 80	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other varietal wines:		
2204 21 81	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 21 82	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other:		
2204 21 83	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage

2204 21 84	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 22 % vol: ----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 21 85	----- Madeira and Setubal muscatel	6202 / 5202	Intermediate Beverage
2204 21 86	----- Sherry	6202 / 5202	Intermediate Beverage
2204 21 87	----- Marsala	6202 / 5202	Intermediate Beverage
2204 21 88	----- Samos and Muscat de Lemnos	6202 / 5202	Intermediate Beverage
2204 21 89	----- Port	6202 / 5202	Intermediate Beverage
2204 21 90	----- Other	6202 / 5202 4102 / 3102	Intermediate Beverage Wine
2204 21 91	----- Other	6202 / 5202 4102 / 3102	Intermediate Beverage Wine
	----- Other: ----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 21 93	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 94	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other varietal wines:		
2204 21 95	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 96	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other:		

2204 21 97	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 21 98	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 22	--In containers holding more than 2 litres but not more than 10 litres:		
2204 22 10	---Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	---Other: ---Produced in the European Union: -----Of an actual alcoholic strength by volume not exceeding 15 % vol: -----Wine with a protected designation of origin (PDO):		
2204 22 22	----- Bordeaux	4101 / 3101	Wine
2204 22 23	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 22 24	----- Beaujolais	4101 / 3101	Wine
2204 22 26	----- Vallée du Rhône	4101 / 3101	Wine
2204 22 27	----- Languedoc-Roussillon	4101 / 3101	Wine
2204 22 28	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 22 32	----- Piemonte (Piedmont)	4101 / 3101	Wine
2204 22 33	----- Tokaj	4101 / 3101	Wine
	----- Other:		
2204 22 38	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 22 78	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Wine with a protected geographical indication (PGI):		
2204 22 79	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 22 80	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other varietal wines:		

2204 22 81	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 22 82	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other:		
2204 22 83	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 22 84	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Of an actual alcoholic strength by volume exceeding 15 % vol:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 22 85	----- Madeira and Setubal muscatel	6202 / 5202	Intermediate Beverage
2204 22 86	----- Sherry	6202 / 5202	Intermediate Beverage
2204 22 88	----- Samos and Muscat de Lemnos	6202 / 5202	Intermediate Beverage
2204 22 90	----- Other	6202 / 5202 4102 / 3102	Intermediate Beverage Wine
2204 22 91	----- Other	6202 / 5202 4102 / 3102	Intermediate Beverage Wine
	----- Other:		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 22 93	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 22 94	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other varietal wines:		
2204 22 95	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 22 96	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other:		

2204 22 97	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 22 98	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 29	-- Other:		
2204 29 10	---- Wine, other than that referred to in subheading 2204 10, in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	---- Other: ----- Produced in the Community: ----- Of an actual alcoholic strength by volume not exceeding 15 % vol: ----- Wine with a protected designation of origin (PDO): ----- White:		
2204 29 22	----- Bordeaux	4101 / 3101	Wine
2204 29 23	----- Bourgogne (Burgundy)	4101 / 3101	Wine
2204 29 24	----- Beaujolais	4101 / 3101	Wine
2204 29 26	----- Vallée du Rhône	4101 / 3101	Wine
2204 29 27	----- Languedoc-Roussillon	4101 / 3101	Wine
2204 29 28	----- Val de Loire (Loire Valley)	4101 / 3101	Wine
2204 29 32	----- Piemonte (Piedmont)	4101 / 3101	Wine
	----- Other:		
2204 29 38	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 29 78	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Wine with a protected geographical indication (PGI):		
2204 29 79	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 29 80	----- Other .	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Other varietal wines:		
2204 29 81	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 29 82	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage

	----- Other:		
2204 29 83	----- White	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
2204 29 84	----- Other	4101 / 3101 4106 / 3107 6201 / 5201	Wine Wine Intermediate Beverage
	----- Of an actual alcoholic strength by volume exceeding 15 % vol but not exceeding 22 % vol: ----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 29 85	----- Madeira and Setubal muscatel	6202 / 5202	Intermediate Beverage
2204 29 86	----- Sherry	6202 / 5202	Intermediate Beverage
2204 29 88	----- Samos and Muscat de Lemnos	6202 / 5202	Intermediate Beverage
2204 29 90	----- Other	6202 / 5202 4102 / 3102	Intermediate Beverage Wine
2204 29 91	----- Other	6202 / 5202 4102 / 3102	Intermediate Beverage Wine
	----- Other: ----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI):		
2204 29 93	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 29 94	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other varietal wines:		
2204 29 95	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 29 96	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
	----- Other:		

2204 29 97	----- White	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 29 98	----- Other	4203 / 3203 4101 / 3101 4106 / 3107 4102 / 3102 6201 / 5201 6202 / 5202 6203 / 5203 6071 / 5391	Wine Wine Wine Wine Intermediate Beverage Intermediate Beverage Intermediate Beverage Spirits
2204 30	- Other grape must:		
2204 30 10	-- In fermentation or with fermentation arrested otherwise than by the addition of alcohol	4101 / 3101 4106 / 3107	Wine Wine
	-- Other:		
	--- Of a density of 1,33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol:		
2204 30 92	---- Concentrated	N/A	N/A
2204 30 94	---- Other	N/A	N/A
	---- Other:		
2204 30 96	---- Concentrated	4101 / 3101 4106 / 3107	Wine
2204 30 98	---- Other	4101 / 3101 4106 / 3107	Wine

2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:

CN Code	Description	ERN (Home/Imported)	APT Classification
2205 10	- In containers holding 2 litres or less:		
2205 10 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	6202 / 5202 6201 / 5201 4101 / 3101 4102 / 3102 6203 / 5203 4203 / 3203	Intermediate Beverage Intermediate Beverage Wine Wine Intermediate Beverage Wine
2205 10 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	6202 / 5202 6071 / 5391 4102 / 3102 6203 / 5203 4203 / 3203	Intermediate Beverage Spirits Wine Intermediate Beverage Wine
2205 90	- Other:		
2205 90 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	6202 / 5202 6201 / 5201 4101 / 3101 4102 / 3102 6203 / 5203 4203 / 3203	Intermediate Beverage Intermediate Beverage Wine Wine Intermediate Beverage Wine

2205 90 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	6202 / 5202 6071 / 5391 4102 / 3102 6203 / 5203 4203 / 3203	Intermediate Beverage Spirits Wine Intermediate Beverage Wine
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2206 00 Other fermented beverages (for example, Cider, Perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:

CN Code	Description	ERN (Home/Imported)	APT Classification
2206 00 10	- Piquette	9902 / 9302 9901 / 9301 9903 / 9303 6201 / 5201 6202 / 5202 6203 / 5203	Other than Cider & Perry Other than Cider & Perry Other than Cider & Perry Intermediate Beverage Intermediate Beverage Intermediate Beverage
	- Other: - - Sparkling:		
2206 00 31	- - - Cider & Perry	9819 / 9119 9823 / 9123 9825 / 9125 9826 / 9126	Cider & Perry
2206 00 39	- - - Other	9901 / 9301 9903 / 9303 6203 / 5203	Other than Cider & Perry Other than Cider & Perry Intermediate Beverage
	- - Still, in containers holding: - - - 2 litres or less:		
2206 00 51	- - - - Cider & Perry	9819 / 9119 9823 / 9123 9824 / 9124 9826 / 9126	Cider & Perry
2206 00 59	- - - - Other	9901 / 9301 9902 / 9302 6201 / 5201 6202 / 5202	Other than Cider & Perry Other than Cider & Perry Intermediate Beverage Intermediate Beverage
	- - - More than 2 litres:		
2206 00 81	- - - - Cider & Perry	9819 / 9119 9823 / 9123 9824 / 9124 9826 / 9126	Cider & Perry
2206 00 89	- - - - Other	9901 / 9301 9902 / 9302 6201 / 5201 6202 / 5202	Other than Cider & Perry Other than Cider & Perry Intermediate Beverage Intermediate Beverage

2207 Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:

CN Code	Description	ERN (Home/Imported)	APT Classification
2207 10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	6071 / 5391	Spirits Ex 5.5% vol

2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
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2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:

CN Code	Description	ERN (Home/Imported)	APT Classification
2208 20	– Spirits obtained by distilling grape wine or grape marc:		
	– – In containers holding 2 litres or less:		
	– – – Obtained by distilling grape wine:		
2208 20 12	– – – – Cognac	6000 / 5301	Brandy
2208 20 14	– – – – Armagnac	6000 / 5301	Brandy
	– – – – – Brandy or Weinbrand:		
2208 20 16	– – – – – Brandy de Jerez	6000 / 5301	Brandy
2208 20 18	– – – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 20 19	– – – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – – – – Obtained by distilling grape marc:		
2208 20 26	– – – – – Grappa	6000 / 5301	Brandy
2208 20 28	– – – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – In containers holding more than 2 litres:		
	– – – Obtained by distilling grape wine:		
2208 20 62	– – – – Cognac	6000 / 5301	Brandy
2208 20 66	– – – – Brandy or Weinbrand	6000 / 5301	Brandy
2208 20 69	– – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – – – – Obtained by distilling grape marc:		
2208 20 86	– – – – – Grappa	6000 / 5301	Brandy
2208 20 88	– – – – – Other	6000 / 5301 6071 / 5391 6081 / 5261	Brandy Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 30	– Whiskies:		
	– – Bourbon whiskey, in containers holding:		
2208 30 11	– – – 2 litres or less	6011 / 5331	Whiskey
2208 30 19	– – – More than 2 litre	6011 / 5331	Whiskey
	– – Scotch whisky:		
2208 30 30	– – – Single malt whisky	6011 / 5331	Whiskey
	– – – Blended malt whisky, in containers holding:		
2208 30 41	– – – – 2 litres or less	6011 / 5331	Whiskey
2208 30 49	– – – – More than 2 litres	6011 / 5331	Whiskey
	– – – Single grain whisky and blended grain whisky, in containers holding:		
2208 30 61	– – – – 2 litres or less	6011 / 5331	Whiskey
2208 30 69	– – – – More than 2 litres	6011 / 5331	Whiskey

	--- Other blended whisky, in containers holding:		
2208 30 71	----- 2 litres or less	6011 / 5331	Whiskey
2208 30 79	----- More than 2 litres	6011 / 5331	Whiskey
	-- Other, in containers holding:		
2208 30 82	--- 2 litres or less	6011 / 5331	Whiskey
2208 30 88	--- More than 2 litres	6011 / 5331	Whiskey
2208 40			
2208 40	- Rum and other spirits obtained by distilling fermented sugar-cane products:		
	-- In containers holding 2 litres or less:		
2208 40 11	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	6111 / 5321	Rum
	--- Other:		
2208 40 31	----- Of a value exceeding € 7,9 per litre of pure alcohol	6111 / 5321	Rum
2208 40 39	----- Other	6111 / 5321	Rum
	-- In containers holding more than 2 litres:		
2208 40 51	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	6111 / 5321	Rum
	--- Other:		
2208 40 91	----- Of a value exceeding € 2 per litre of pure alcohol	6111 / 5321	Rum
2208 40 99	----- Other	6111 / 5321	Rum
2208 50			
2208 50	- Gin and Geneva:		
	-- Gin, in containers holding:		
2208 50 11	--- 2 litres or less	6051 / 5311	Gin
2208 50 19	--- More than 2 litres	6051 / 5311	Gin
	-- Geneva, in containers holding:		
2208 50 91	--- 2 litres or less	6051 / 5311	Gin
2208 50 99	--- More than 2 litres	6051 / 5311	Gin
2208 60			
2208 60	- Vodka:		
	-- Of an alcoholic strength by volume of 45,4 % vol or less in containers holding:		
2208 60 11	--- 2 litres or less	6061 / 5381	Vodka
2208 60 19	--- More than 2 litres	6061 / 5381	Vodka
	-- Of an alcoholic strength by volume of more than 45,4 % vol in containers holding:		
2208 60 91	--- 2 litres or less	6061 / 5381	Vodka
2208 60 99	--- More than 2 litres	6061 / 5381	Vodka
2208 70			
2208 70	- Liqueurs and cordials:		
2208 70 10	-- In containers holding 2 litres or less	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 70 90	-- In containers holding more than 2 litres	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol

2208 90	– Other:		
	– – Arrack, in containers holding:		
2208 90 11	– – – 2 litres or less	6071 / 5391	Spirits Ex 5.5% vol
2208 90 19	– – – More than 2 litres	6071 / 5391	Spirits Ex 5.5% vol
	– – Plum, pear or cherry spirit (excluding liqueurs), in containers holding:		
2208 90 33	– – – 2 litres or less	6071 / 5391	Spirits Ex 5.5% vol
2208 90 38	– – – More than 2 litres	6071 / 5391	Spirits Ex 5.5% vol
	– – Other spirits and other spirituous beverages, in containers holding:		
	– – – 2 litres or less:		
2208 90 41	– – – – Ouzo	6071 / 5391	Spirits Ex 5.5% vol
	– – – – Other:		
	– – – – – Spirits (excluding liqueurs):		
	– – – – – Distilled from fruit:		
2208 90 45	– – – – – Calvados	6071 / 5391	Spirits Ex 5.5% vol
2208 90 48	– – – – – Other	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – – – – Other:		
2208 90 54	– – – – – Tequila	6071 / 5391	Spirits Ex 5.5% vol
2208 90 56	– – – – – Other	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 90 69	– – – – – Other spirituous beverages	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – – More than 2 litres:		
	– – – – Spirits (excluding liqueurs):		
2208 90 71	– – – – – Distilled from fruit	6071 / 5391	Spirits Ex 5.5% vol
2208 90 75	– – – – – Tequila	6071 / 5391	Spirits Ex 5.5% vol
2208 90 77	– – – – – Other	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
2208 90 78	– – – – – Other spirituous beverages	6071 / 5391 6081 / 5261	Spirits Ex 5.5% vol Spirits Ne 5.5% vol
	– – Udenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:		
2208 90 91	– – – 2 litres or less	6071 / 5391	Spirits Ex 5.5% vol
2208 90 99	– – – More than 2 litres	6071 / 5391	Spirits Ex 5.5% vol

Note: Columns 1 and 2 were copied from [Council Regulation \(EEC\) No 2658/87](#) of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, consolidated version, 1 January 2021.

Appendix 5

Automated Imports System (AIS) Code Requirements

The table below relates to the new Automated Imports System (AIS) code requirements. For AIS the Excise Reference Number (ERN) has been replaced by a Taric 3 format compliant code – please see below for the relevant correlation.

Further information on AIS can be found in the AIS Trader Guide on the Revenue Website at <https://www.revenue.ie/en/online-services/support/software-developers/documents/ais/ais-trader-guide.pdf>

Description	ERN Code	AIS Code
Spirits		
Brandy	5301	X301
Gin	5311	X302
Rum	5321	X303
Whiskey	5331	X304
Vodka	5381	X305
Spirits exceeding 5.5% alcohol by volume	5391	X306
Spirits not exceeding 5.5% alcohol by volume	5261	X307
Beer		
All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol	9122	X308
All Other Beer exceeding 2.8% vol	9121	X309
Wine		
Still and Sparkling, not exceeding 5.5% vol	3107	X350
Still exceeding 5.5% vol. but not exceeding 15% vol	3101	X351
Still exceeding 15% vol	3102	X352
Sparkling exceeding 5.5% vol	3203	X353
Cider and Perry		
Still & Sparkling, not exceeding 2.8% vol	9126	X354
Still and Sparkling, exceeding 2.8% but not exceeding 6.0% vol	9119	X355
Still and Sparkling exceeding 6 % vol. but not exceeding 8.5 % vol	9123	X356
Still exceeding 8.5% vol	9124	X357
Sparkling exceeding 8.5 % vol	9125	X358
Other Than Cider and Perry		
Still and Sparkling, not exceeding 5.5 % vol	9301	X359
Still exceeding 5.5 % vol.	9302	X360
Sparkling exceeding 5.5 % vol	9303	X361
Intermediate Beverages		
Still not exceeding 15% vol	5201	X362
Still exceeding 15% vol	5202	X363
Sparkling	5203	X364