

# **E-liquid Products Tax**

## **Chapter 1 of Part 2 of the Finance Act 2024**

### **Non-Statutory Consolidated Document**

For Reference Purposes Only

(January 2025 edition)

**E-liquid Products Tax (EPT) is provided for in Chapter 1 of Part 2 of Finance Act 2024.**  
**[The 2024 Act can be accessed on the Irish Statute Book.](#)**

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# CHAPTER 1

## E-liquid Products Tax

### Definitions

57. In this Chapter and in *Schedule 1*—

“accounting period” means a period of 1 calendar month or such other period as the Commissioners may prescribe for the purposes of payment and returns under *section 61*;

“Commissioners” means the Revenue Commissioners;

“electronic cigarette” means a product that can be used for the consumption of e-liquid product vapour via a mouthpiece, or any component of that product, including a cartridge, a tank and the product without cartridge or tank, whether or not it is disposable, or refillable by means of a refill container or a tank, or rechargeable with single use cartridges;

“e-liquid product” means liquid for e-liquid inhalation products except where such liquid is used exclusively as a nicotine replacement;

“e-liquid inhalation product” means—

(a) an electronic cigarette, or

(b) any other product consisting of—

(i) a device which is intended to enable e-liquid product vapour to be inhaled through a mouthpiece (irrespective of whether the device would also enable any other substance to be so inhaled), or

(ii) a cartridge which is capable of—

(I) containing an e-liquid product, and

(II) forming part of a device that falls within *subparagraph (i)*;

“first supplied”, where express provision is not made in this behalf, means the first time a supply is made within the State by a supplier;

“liquid for e-liquid inhalation products” means—

(a) liquid containing nicotine that can be used in an e-liquid inhalation product, and

(b) liquid not containing nicotine that can be used in an e-liquid inhalation product;

“nicotine replacement” means a medicine licenced or authorised by the Health Products Regulatory Authority supplied for the purpose of nicotine replacement therapy;

“officer” means an officer of the Commissioners;

“prescribe” means prescribe by regulations under *section 66*;

“related company” has the meaning assigned to it by the Companies Act 2014;

“supplier” means—

(a) except where *paragraph (b)* applies, a taxable person within the meaning of section 2 of the Value-Added Tax Consolidation Act 2010, or

(b) an accountable person for the purposes of Part 2 of the Value-Added Tax Consolidation Act 2010,

who supplies an e-liquid product;

“supply” means the supply of an e-liquid product to another person, except where that person is a related company;

“tax” means e-liquid products tax within the meaning of *section 58*.

**Charging and rates of e-liquid products tax**

**58.** Subject to the provisions of this Chapter and any regulations made under it, a duty of excise, to be known as e-liquid products tax, shall be charged, levied and paid at the rate specified in *Schedule 1* on each e-liquid product.

**Liability to pay e-liquid products tax**

**59.** Tax shall be charged at the time an e-liquid product is first supplied by a supplier and that supplier shall be accountable for and liable to pay the tax charged.

**Registration of e-liquid product suppliers**

**60.** Before an e-liquid product is first supplied by a supplier, the supplier shall (if not already so registered) register with the Commissioners in accordance with such procedures as the Commissioners may prescribe or otherwise require.

**Returns and payment by e-liquid product suppliers**

**61.** For the purposes of *section 59*, a supplier shall—

(a) within one month after the end of an accounting period, in respect of the e-liquids products supplied in that accounting period, furnish to an officer a return in such form as the Commissioners may require showing the quantity of e-liquid product supplied by the supplier in that period and including such particulars as the Commissioners may prescribe, and

(b) pay, in accordance with the return under *paragraph (a)*, and by the time that that return is due, the amount of tax due in respect of the accounting period concerned.

<b>Records</b>	<b>62.</b> Every supplier of an e-liquid product shall maintain such records for such periods as the Commissioners may prescribe and shall produce those records for inspection to an officer where the officer so requests.
<b>Returned e-liquid product</b>	<b>63.</b> Subject to such conditions as the Commissioners may prescribe or otherwise impose, a repayment of tax may be granted in respect of any e-liquid product, for which tax has been paid, that is shown to the satisfaction of the Commissioners to have been returned to the liable supplier.
<b>Repayments of e-liquid products tax</b>	<p><b>64.</b> – (1) Where a supply qualifies under <i>section 63</i> a repayment of that tax shall be made to the liable supplier referred to in that section.</p> <p>(2) A claim for repayment under <i>subsection (1)</i> shall be in such form as the Commissioners may prescribe and shall be submitted to the Commissioners within a period of not less than 1 month and not more than 6 calendar months after the end of the accounting period in which the supply concerned was made.</p> <p>(3) Except where the Commissioners may in any particular case otherwise allow, a repayment under <i>subsection (1)</i> may not be made unless the claim is made within 6 calendar months following the end of the period in respect of which the claim for repayment is made.</p>
<b>Offence and penalty</b>	<p><b>65.</b> – (1) It is an offence under this subsection for any person to contravene or fail to comply with any provision of this Chapter, or any regulation made under <i>section 66</i>, or any condition imposed under this Chapter, or under such regulation in relation to such provision.</p> <p>(2) Without prejudice to any other penalty to which a person may be liable, a person guilty of an offence under subsection (1) shall be liable on summary conviction, to a class A fine.</p> <p>(3) Where an offence under subsection (1) is committed by a body corporate and the offence is proved to have been committed with the consent or connivance of any person who, when the offence was committed, was a director, manager, secretary or other officer of the body corporate, or who purported to act in any such capacity, that person as well as the body corporate shall be guilty of an offence and shall be liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence.</p> <p>(4) Where the affairs of a body corporate are managed by its members, subsection (3) shall apply in relation to the acts and defaults of a member in connection with his or her functions of management as if he or she were a director or manager.</p>
<b>Regulations</b>	<b>66.</b> The Commissioners may make regulations for the purposes of managing, securing and collecting the tax, or for the protection of the revenue derived from it, and for the purpose of prescribing any matters in accordance with this Chapter.
<b>Care and management</b>	<b>67.</b> The tax imposed by this Chapter is placed under the care and management of the Commissioners.

**Commencement**      **68.** This Chapter shall come into operation on such day as the Minister for Finance may appoint by order.

*[Note: Chapter 1 of Part 2 of the Finance Act 2024 is subject to a Commencement Order and is yet to come into operation]*

# SCHEDULE 1

## E-LIQUID PRODUCTS TAX

<b>Product Rate of Tax (1)</b>	<b>Rate of Tax (2)</b>
e-liquid product	€500.00 per litre