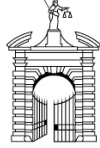


Revenue



Cáin agus Custaim na hÉireann
Irish Tax and Customs

Notice No. 1890

Excise

**Authorisation of Warehousekeepers and Approval of Tax
Warehouses**

June 2018 (Revised)

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1. Introduction

This notice sets out the requirements and procedures that apply to the authorisation of warehousekeepers and the approval of tax warehouses.

It is for the information of persons who are considering setting up a tax warehousing business, either as a proprietor of a warehouse, or a tenant in a warehouse owned by another person (the proprietor), in order to receive, store and/or dispatch excisable products under duty suspension arrangements.

This notice should be read in conjunction with [Public Notice 1877: Excise: Tax Warehouses and Duty Suspension](#), which provides information on the requirements and procedures for the holding of excisable products in a tax warehouse, operations in a tax warehouse, and the delivery of excisable products to and from a tax warehouse.

2. Legislation

The authorisation of persons as warehousekeepers, and the approval of premises as tax warehouses, are governed by section 109¹ of the Finance Act 2001.

Authorisation as a warehousekeeper may be granted by Revenue to:

- A proprietor (that is, a person who for the time being has possession or control of a tax warehouse), or
- A tenant (that is, a person who has been accepted by a proprietor as a tenant in the proprietor's tax warehouse).

Approval of a premises or place as a tax warehouse may be granted where the proprietor is authorised as a warehousekeeper.

3. Requirements for Authorisation as a Warehousekeeper

Authorisation as a warehousekeeper (proprietor or tenant) will only be considered for persons² who:

¹ As substituted by section 69(b) of the Finance Act 2008.

² Where the applicant is a company, any director or person having control of such company within

- Demonstrate to the satisfaction of the Revenue Commissioners that the business activity to be carried out is undertaken with a view to the realisation of profits from legitimate trade in excisable products,
- Are registered for VAT,
- Hold a current tax clearance certificate,
- In a case where the authorisation applied for, relates to the production or processing of excisable products, hold any excise licences required for that production or processing,
- Can provide adequate financial security via bond or guarantee,
- Are registered with ROS with access to the EMCS system, see Trader Guide for EMCS and [EMCS ROS User Guide](#). This requirement will not apply to tenant warehousekeepers unless they act as either a consignor or consignee under the EMCS system.

Authorisation as a warehousekeeper is prohibited if the applicant has, in the period of 10 years prior to the application, been convicted of an indictable offence under the Acts referred to in section 1078(1) of the Taxes Consolidation Act 1997, or any corresponding offence under the law of another EU Member State. In the case of a company, this prohibition applies where any director or person having control of the company (within the meaning of section 11 of the Taxes Consolidation Act 1997) has been so convicted.

4. Applying for Authorisation – General

Persons who satisfy the requirements mentioned in [Section 3](#), and are not precluded from being considered for authorisation, may apply, in writing, to Revenue for authorisation as a warehousekeeper. A standard application form is attached to this Notice at [Appendix A\(i\)](#) for proprietor warehousekeeper authorisation and tax warehouse approval, and at [Appendix A\(ii\)](#) for tenant warehousekeeper authorisation.

Authorisation can be granted only where it is shown to the satisfaction of Revenue that the business activity to be carried out is to be undertaken with a view to the realisation of profits from legitimate trade in excisable products. Applications should contain the information necessary to establish that this will be the case.

the meaning of section 11 of the Taxes Consolidation Act 1997 (no. 39 of 1997).

Revenue must be satisfied also that applicants will be able to comply with any conditions of authorisation that may be specified. Accordingly, applications should contain the information to demonstrate that the applicant will:

- Conduct operations in a manner that will enable Revenue to achieve satisfactory levels of control,
- Have satisfactory systems of stock control and accounting,
- Have appropriate systems of management and supervisory controls,
- Satisfy any requirements in relation to financial security that may be specified, and
- Comply with the requirements of Health and Safety legislation and other regulatory requirements.

Revenue may require applicants to provide any additional information that it finds necessary for the consideration of the application, and may also require verification of any information provided. An applicant for authorisation as a proprietor may, for example, be asked to provide evidence of ownership or control (such as title documents or a lease) of the premises or place concerned.

5. Warehousing Activities

A Tax Warehouse Approval may be issued in respect of different types of tax warehouse activities. The most common use of tax warehouses are outlined below. Approvals may accommodate a combination of any of the activities outlined and may specify the excisable products concerned.

General Storage and Distribution

The most common use of a tax warehouse for which authorisation is sought is for general storage and distribution. A tax warehouse intended to be used for this purpose may be approved either for the sole use of the applicant (as the proprietor warehousekeeper) or may be used also by other authorised traders (as tenant warehousekeepers).

Facilitation

This type of warehousing activity applies to traders who:

- Wish to store spirits for maturation only, or
- Are engaged in a specialist trade (e.g. a warehouse required solely for export or stores trade), or
- Carry out operations on manufactured excisable goods (e.g. promotional packaging/re-packaging).

Manufacture

Traders may be authorised as warehousekeepers to manufacture excisable products. The conditions of such an authorisation would normally include approval of the manufacturing process, ingredients (if excisable), bulk storage, and storage and distribution of the manufactured product.

A tax warehouse approved for any of the above activities may be restricted to the specific needs of the proposed operations.

Depending on the nature of the operation, and the risk involved, additional control measures may be required, including additional conditions attaching to the authorisation of the manufacturing or processing warehouse.

6. Additional Requirements – Proprietors

Approval of a premises or place as a tax warehouse is granted in relation to the authorisation of a proprietor as a warehousekeeper. If your application for authorisation is as a proprietor, your application must contain details of the premises or place for which approval as a tax warehouse is being sought.

The following information and documentation is required by Revenue in respect of an application for approval of a premises or place as a tax warehouse:

- The address and a general description (including details of size) of the premises/place,
- Architectural drawings or plans of the premises/place, signed and dated by the applicant, with the area(s) for which approval is sought clearly outlined in red,

- If production or processing of excisable goods is proposed, details of the location of any production or processing lines or equipment (including vats, bottling lines, etc.),
- In the case of a distillery or brewery tax warehouse, a detailed description of all the distilling or brewing equipment,
- Details that confirm that the premises or place concerned will provide sufficient security against the risks involved in the storage of duty suspended excisable products,
- Details of the proposed stock control and stock returns reporting system,
- Confirmation that the warehouse will be operated in compliance with health and safety requirements or other regulatory requirements,
- Confirmation that Office Accommodation will be provided when required on site visits, free of expense to the State,
- Where the applicant is not the owner of the premises, a letter from the owner confirming rights of access to the premises by Revenue Officers.

Copies of any architectural drawings or plans submitted with an application will be retained by Revenue.

If the application for approval is in respect of a general storage and distribution warehouse, the applicant should indicate whether it is for his/her own use only or will also be used by other traders.

Where the tax warehouse forms part of a larger premises, the applicant must information as to whether he/she also intends to store duty paid goods within the premises. Duty paid goods cannot be stored in the duty suspended/bonded area and must be kept apart from Duty Suspended goods. Where the bonded area does not cover the complete floor area of a premises, the bonded area must be clearly delineated.

Applicants should note that, in their own interests, they should not acquire land or premises, commence building work or take any other action on the assumption that approval will be given for the premises/place to which the application relates.

7. Additional Requirements – Tenants

An applicant for authorisation as a tenant may only be considered where the person concerned has been accepted by the proprietor of a tax warehouse to be a tenant in that warehouse.

In that case, the application must be accompanied by written confirmation, from the proprietor of the warehouse, of the acceptance of the person concerned as a tenant. A document, signed or sealed by both the proprietor and the prospective tenant, setting out the terms of this acceptance, must also be provided, and must include a statement of the responsibilities of the proprietor in relation to products to be held by the tenant. In particular, where a the tenant is to be concerned in dispatching excisable products under duty suspension, the arrangements for responsibility and financial security, in accordance with Section 9, must be clearly indicated.

This document must be approved by Revenue before authorisation as a tenant can be granted.

8. Additional Requirements – Manufacturing

Breweries including Micro-Breweries

Traders who apply for approval as a manufacturing tax warehouse for the production of beer must provide the following:

- A site map showing the location of the proposed brewery tax warehouse,
- Detailed drawings/map showing all the plant, pipes, and vessels to be used, describing, in each case its function or purpose,
- A description of all alcohol products to be brewed, held or packaged,
- A full description of the ingredients used and the manufacturing process
- The proposed method of determining the strength of beer for duty calculation purposes.

In addition the Brewer/Warehousekeeper must ensure that:

- The door of every room and place in which brewing is carried on is clearly marked and identified,
- All vessels and utensils are legibly marked indicating the purpose for which they are intended to be used. If more than one vessel or utensil is used for the same purpose, each is to be distinguished by a progressive number,
- Vessels used for the production or storage of beer are gauged and calibrated.

Any intended changes to be made to the structure of the warehouse, the process of manufacture or any of the vessels utilised, must be notified in advance to Revenue.

Cider Manufacturers

Traders who apply for approval as a manufacturing tax warehouse for the production of cider must provide the following:

- A site map showing the location of the proposed tax warehouse,
- Detailed drawings/map showing all the plant, pipes, and vessels to be used, describing in each case its function or purpose,
- A description of all alcohol products to be manufactured, held or packaged,
- A full description of the ingredients used and the manufacturing process,
- The proposed method of determining the strength of the cider for Alcohol Products Tax purposes.

In addition the Cider Manufacturer/ Warehousekeeper must ensure that:

- The door of every room and place in which cider production is carried on is clearly marked and identified,

- All vessels and utensils are legibly marked, indicating the purpose for which they are intended to be used. If more than one vessel or utensil is used for the same purpose, each is to be distinguished by a progressive number,
- Vessels used for the production or storage of cider are gauged and calibrated.

Any intended changes to be made to the structure of the warehouse, the process of manufacture, or any of the vessels utilised must be notified in advance to Revenue.

Distilleries

Restrictions

A premises or place may only be approved as a distillery where it contains a still of a capacity of not less than 1800 litres.

Traders who apply for approval as a manufacturing tax warehouse for the production of spirits must provide the following:

- A site map showing the location of the proposed distillery,
- A full description of the manufacturing process,
- Detailed drawings/map of the premises showing all the plant, pipes, and vessels to be used describing, in each case, its function or purpose,
- A description of the spirits to be produced,
- The proposed method of determining the strength of the spirits.

The distiller must exercise control over all aspects production and warehousing of spirits, such controls to include:

- Physical security of the site and buildings therein, to the extent that irregular entry cannot easily be made,

- Access to the warehouse and stillhouse is restricted to those operators actually employed in those areas,
- Secure locks placed on the doors of the Tax Warehouse and on the mandooors of vessels containing alcohol,
- Access to the keys of these locks is restricted to authorised staff only.

Additional Requirements

Before operations commence the Distiller/Warehousekeeper must provide:

- A detailed plan of the premises showing all vessels, all rooms, and places within these rooms describing in each case, its function and purpose,
- A copy of the operating instructions for staff employed in the distilling and warehousing operations. Revenue may require amendments /additions to these instructions,
- Details (including relevant schedules) of the security in place for those areas considered sensitive to pilferage and illegal abstraction,

In addition the Distiller/Warehousekeeper must ensure that:

- Doors for all rooms are marked conspicuously indicating the operation in that room,
- All vessels and utensils are marked conspicuously indicating the name of such vessel, or utensil. If more than one of the same vessel or utensil is used, a progressive number beginning with number 1 must also be used,
- All pipes are identified and marked conspicuously depending on their use, e.g.

White = Water
Red = Wort or Wash
Blue = Low Wines or Feints
Black = Spirits

- All the vessels in which accounts are taken are gauged and calibrated, with calibration tables readily available.

Any changes required to be made to the structure of the warehouse, the process of manufacture or any of the vessels must be notified in advance to Revenue.

9. Granting of Authorisation

Revenue will consider all of the information provided by an applicant and will decide whether or not an authorisation should be granted. This process will usually involve a visit by a Revenue Officer to the premises to discuss with the applicant³ all aspects of the proposed business, and to examine the premises.

The applicant will be notified of the decision in writing and, if the decision is to grant the authorisation, an authorisation document will be forwarded. This must be signed by the applicant and returned to Revenue immediately.

The details of the authorisation, in terms of what it permits and the conditions subject to which it is granted, will be specified in the authorisation document. In the case of a proprietor, the authorisation document will contain details of the requirements specified in relation to the approval of the tax warehouse(s).

Where an authorisation is granted to a tenant, a copy of the document detailing the terms of the proprietor's acceptance of the tenant will be included in each of their authorisation documents.

An authorisation may be granted for a particular period: in that event, the period will be specified in the authorisation document.

An authorisation is effective from the date on which it has been signed by the applicant and by a Revenue officer, unless another date is specified in the authorisation document.

³ Where the applicant is a company, the interview will be with the Managing Director of the company.

Authorisation as a warehousekeeper is at all times subject to the conditions of authorisation, and failure to comply with them may lead to revocation of the authorization, see Section 14 below.

10. Financial Security for Duty at Risk

A bond, provided by an approved guarantee society or institution, is required by Revenue to secure the excise duty at risk while goods are being held in the tax warehouse or moved from it under duty suspension arrangements. The respective responsibilities of the parties involved are as follows:

- The proprietor is responsible for the excise duty and the financial security/bond for the excise duty on all excisable products held under duty suspension in the tax warehouse, including products owned or controlled by a tenant warehousekeeper,
- The authorised warehousekeeper (proprietor or tenant) who consigns excisable products under duty suspension arrangements must provide the security to cover the excise duty on the excisable products during the movement and act as consignor within EMCS,
- The proprietor's bond will normally provide the financial security for consignment to the tax warehouse of products owned or controlled by a tenant warehousekeeper. In such circumstances the proprietor acts as consignee of the goods under EMCS,
- A tenant may, however, in certain circumstances, be required by Revenue to provide security for the excisable products held by such tenant in the tax warehouse. Such circumstances include where:
 - (i) *The Tenant dispatches goods as consignor under EMCS,*
 - (ii) *The Tenant receives goods as consignee under EMCS,*
- In (ii) above the tenant must provide financial security to secure the excise duty from the time the goods are confirmed to have been received (by report of receipt) until they are recorded by the proprietor in the warehouse accounts,
- As the consignor or consignee for the goods, the tenant must register with ROS to send and receive EMCS messages and be identified within the EMCS system as the consignor/consignee with his/her own SEED number.

The level of bond required will be determined and advised to you by the Revenue Officer in your authorisation document. You may not commence operations until the required bond has been put in place. A cover note from the guarantee society or institution may be accepted pending formal execution of the bond.

11. Notification of Relevant Changes

An authorised warehousekeeper must inform Revenue of any changes or proposed changes that are relevant to the conditions of authorisation. In the case of a proprietor, this obligation includes details of any changes or proposed changes to the tax warehouse, such as extensions or restructuring of the warehouse premises or area.

If it is proposed to make structural changes to an approved warehouse, or to install new vats, storage tanks, etc., the proprietor must write to the relevant Revenue Office giving full details of the proposed changes. Drawings or plans should be provided, as appropriate. Work must not commence until written consent has been received from Revenue.

12. Variation of Conditions of Authorisation

Revenue may at any time, having given reasonable notice, vary the conditions subject to which an authorisation was granted. In the normal course, Revenue will endeavour to give a period of notice of at least one month.

A warehousekeeper who wishes to have the terms or conditions of an authorisation varied, either permanently or temporarily (for example, to include or omit classes of goods, or to increase or decrease the authorised area), should apply in writing as early as possible to the relevant Revenue Office. The application should detail what is required, and why it is required.

Revenue will consider any such application and will decide whether or not the requested variations will be permitted. If they are allowed, a revised authorisation document will be sent to the warehousekeeper and should be signed and returned immediately. As in the case of the original authorisation, a varied authorisation is effective from the date on which it has been signed by the warehousekeeper and by an Officer of Revenue, unless another date is specified in the document.

13. Change of Ownership

Authorisations are issued to the named warehousekeeper and are not transferable. Where there is a change of ownership the new owner must apply for authorisation in the normal way and, if the authorisation sought is as a proprietor, must also apply for approval for the tax warehouse(s) concerned.

Where the authorised warehousekeeper is a company and there is a change of control of the company within the meaning of section 11 of the Taxes Consolidation Act 1997, the authorisation, and the approval of any warehouse of which the warehousekeeper is the proprietor, expire immediately. The Revenue Office must be notified immediately where there is a change of effective ownership or controlling interest and an application for authorisation (and, where appropriate, approval) must be submitted.

14. Revocation of Authorisation

Revenue may revoke an authorisation of a proprietor or a tenant as a warehousekeeper where the authorised warehousekeeper:

- Contravenes or fails to comply with the conditions of the authorisation,
- Contravenes or fails to comply with any provision of excise law relating to the excisable products covered by the authorisation,
- No longer satisfies the requirements for authorisation (see Section 3).

Where Revenue propose to revoke an authorisation, they will inform the warehousekeeper and allow an opportunity for representations to be made. This notice will indicate why revocation of the authorisation is proposed and specify the period during which the representations may be made by the warehousekeeper.

Revenue will consider any representations made during the specified period and will inform the warehousekeeper of their decision. If the decision is to revoke the authorisation, Revenue will indicate the date by which the authorised warehousekeeper must cease to act as such.

The approval of a tax warehouse terminates when the authorisation of the proprietor as a warehousekeeper is revoked or, for any other reason, ceases to have effect.

A tenant's authorisation also ceases where the authorisation of the proprietor of the warehouse concerned is revoked or otherwise ceases to have effect and the approval of the warehouse consequently terminates.

15. Appeals

Appeals may be made, in accordance with section 146 of the Finance Act 2001, against:

- A refusal to grant authorisation as a warehousekeeper,
- A refusal to approve premises as a tax warehouse,
- A revocation of any such authorisation or approval.

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

16. Ceasing to Act as Authorised Warehousekeeper

An authorised warehousekeeper who is to cease acting as such should give notice in writing to Revenue at least 3 months before the date for ceasing business. Before that date, all excisable products held by that warehousekeeper, or by any tenant warehousekeeper for whom that warehousekeeper is the proprietor, must be either:

- Removed from the tax warehouse, either on payment of the proper excise duty or under a suspension arrangement, or
- Otherwise disposed of to the satisfaction of Revenue.

Any dutiable goods still on the premises after the date for ceasing business may be detained by Revenue.

Appendix A(i) Application for Authorisation as Proprietor Warehousekeeper and Approval of Tax Warehouse

1.Applicant: _____

1.a. Trading Name: _____

2.Registered Address:

Phone No: _____

Fax No: _____

2.a Trading Address:

Phone No: _____

Fax No: _____

E-Mail: _____

3. Structure of business (i.e. public or private limited company, partnership, etc.)

Company Registration No. _____

VAT No. _____

PPS No. _____

TAN No. _____

4. Directors' Names and Addresses:

(i) _____

(ii) _____

(iii) _____

5. Principal Shareholders' Names, Addresses and Percentage Shareholdings:

- (i) _____

- (ii) _____

- (iii) _____

6. Category of Warehouse Applied for (see Notice 1877 "Excise; Tax Warehouses and Duty Suspension" and tick as appropriate):

- Storage and Distribution Warehouse**
- Facilitation Warehouse**
- Manufacturing Warehouse**

6.a. Activity for which Approval is Requested e.g. (manufacture of beer (brewing), spirits (distillation), compounding of spirits, receipt, processing (specify type of processing such as bottling, packaging, repackaging etc.), storage and delivery of alcoholic liquors (specify Wines, Spirits, Intermediate Beverages, Beer, Other Fermented Beverages (1) Cider & Perry, (2) Other than Cider & Perry and Intermediate Beverages) in case / keg/ bulk, under duty suspension arrangements].

7. Details of Proposed Warehouse (location, structure, security, size, etc.):
(A copy of an architect's drawings or plans with the area to be approved outlined in red should be enclosed)

For breweries, cider manufacturers and distilleries, a detailed plan of the premises showing all permanent vessels (including stills) and all rooms and places therein, describing in each case, its function and purpose should be enclosed.

8. Goods (See Appendix 1 and 2 Public Notice 1886) to be stored in Warehouse (tick as appropriate)

Wine	<input type="checkbox"/>	Cider Perry	<input type="checkbox"/>
Spirits	<input type="checkbox"/>	Other Fermented Beverages:	<input type="checkbox"/>
			(Other than cider or perry)	
Beer	<input type="checkbox"/>	Intermediate Beverages:	<input type="checkbox"/>
Tobacco	<input type="checkbox"/>			

9. Projected Annual Throughput:

Wine: _____ (Cases) Potential Excise Duty: _____

Spirits: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Kegs) Potential Excise Duty: _____

Tobacco: _____ Potential Excise Duty: _____

Cider Perry: _____ Potential Excise Duty: _____

Other Fermented Beverages: _____ Potential Excise Duty: _____
(Other than cider or perry)

Intermediate Beverages: _____ Potential Excise Duty: _____

Note: You may be required to produce evidence in support of these projections.

9a. Manufacturing – Beer/Cider/Spirits Projected Annual Throughput:

10. Projected Average Stockholding:

Wine: _____ (Cases) Potential Excise Duty: _____

Spirits: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Kegs) Potential Excise Duty: _____

Tobacco: _____ Potential Excise Duty: _____

Cider Perry: _____ Potential Excise Duty: _____

Other Fermented Beverages: _____ Potential Excise Duty: _____

(Other than cider or perry)

Intermediate Beverages: _____ Potential Excise Duty: _____

Note: You may be required to produce evidence in support of these projections

10 a. Manufacturing – Projected Average Stockholding:

Spirits: _____ (VATS) Potential Excise Duty: _____

_____ (Casks) Potential Excise Duty: _____

_____ (Drums)) Potential Excise Duty: _____

_____ (IBC's) Potential Excise Duty: _____

_____ (Cases) Potential Excise Duty: _____

Beer: _____ (Bulk) Potential Excise Duty: _____

_____ (Kegs) Potential Excise Duty: _____

_____ (Cases) Potential Excise Duty: _____

Cider: _____ (Bulk) Potential Excise Duty: _____

_____ (Kegs) Potential Excise Duty: _____

_____ (Cases) Potential Excise Duty: _____

11. Goods to be Received From (tick as appropriate):

Other Warehouses in the State

Other Member States of the EU

Third Countries

12. Goods to be Delivered to (tick as appropriate)

Home Consumption

Other Member States of the EU

Other Warehouses in the State

Export to Third Countries

Other Duty Free Use in the State

13. Will Duty Paid Goods be Stored in the Premises:

Yes No

If the answer is yes, please provide details of how the duty paid goods will be separated from the duty free stock in the warehouse and mark on plans:

14. Nature and Extent of any Operations (compounding, bottling, repacking, etc.):

15. Details of Stock Control and accounting Systems:

16. Will the Warehouse be available for use by other traders?

Yes No

If the answer is yes, please provide details, including IEWK Nos. of these traders who will utilise the Warehouse:

17. Details of EMCS (Excise Movement and Control System) Application to be used for the Receipt and Dispatch of e-AD's (electronic-Administrative Documents)

(If the premises is not that of the applicant the written consent, to the arrangement, including rights of access by Officers of the Revenue Commissioners, of the owner or occupier must be submitted with the application)

18. DECLARATION:

Please check details supplied carefully before signing this declaration.

I, _____ (BLOCK CAPITALS), hereby declare that: -

- neither I, nor any director/person having control* of the applicant business/company, has been convicted within the past 10 years of an offence referred to in the Taxes Consolidation Act, 1997, s.1078 or any corresponding offence under the law of another Member State
- to the best of my knowledge and belief, the information provided by me on this application form is fully correct and accurate

and I therefore apply on behalf of :

(Applicant's name and Trading Name)

for authorisation as Proprietor Warehousekeeper and for approval of the premises at

_____ as a Tax Warehouse. The Warehouse will operate in compliance with Health and Safety Legislation, and other regulatory requirements.

I understand that a breach of any of the condition/s under which the said authorisation is issued may result in the authorisation being revoked/withdrawn.

Signature: _____

Position in Business: _____

(Director/Partner etc.)

Date: ____/____/____

- See Taxes Consolidation Act, 1997, s.11.

1.Applicant: _____

1.a Trading Name: _____

2.Registered Address:

2.a TradingAddress: _____

Phone No: _____ **Fax No:** _____

E Mail: _____

3.Structure of business (i.e. public or private limited company, partnership, sole trader etc.)

Company Registration No. _____ **VAT No.** _____

PPS No. _____ **TAN No.** _____

4.Directors' Names and Addresses:

(i) _____

(ii) _____

(iii) _____

5. Principal Shareholders' Names, Addresses and Percentage Shareholdings:

(i) _____

(ii) _____

(iii) _____

6. Name, Address and IETW of Intended Warehouse (a letter from this warehouse should be enclosed confirming that the applicant may use the premises):

6.a. Activity for which Approval is Requested e.g. (manufacture of beer (brewing), spirits (distillation), compounding of spirits, receipt, processing (specify type of processing such as bottling, packaging, repackaging etc.), storage and delivery of alcoholic liquors (specify Wines, Spirits, Intermediate Beverages, Beer, Other Fermented Beverages (1) Cider & Perry, (2) Other than Cider & Perry and Intermediate Beverages) in case / keg/ bulk, under duty suspension arrangements].

7. Goods {See Appendix 1 and 2 Notice 1886} to be stored in Warehouse (tick as appropriate)

Wine: Cider/Perry

Spirits: Other Fermented Beverages
(Other than cider or perry)

Beer: Intermediate Beverages

Tobacco:

8. Projected Annual Throughput:

Wine: _____ (Cases) Potential Excise Duty: _____

Spirits: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Cases) Potential Excise Duty: _____

Beer: _____ (Kegs) Potential Excise Duty: _____

Tobacco: _____

Potential Excise Duty: _____

Cider Perry: _____

Potential Excise Duty: _____

Other Fermented Beverages: _____ **Potential Excise Duty:** _____

(Other than cider or perry)

Intermediate Beverages: _____ **Potential Excise Duty:** _____

Note: You may be required to produce evidence in support of these projections.

9. Projected Average Stockholding.

Wine: _____ (Cases) **Potential Excise Duty:** _____

Spirits: _____ (Cases) **Potential Excise Duty:** _____

Beer: _____ (Cases) **Potential Excise Duty:** _____

Beer: _____ (Kegs) **Potential Excise Duty:** _____

Tobacco _____ **Potential Excise Duty:** _____

Cider Perry: _____ **Potential Excise Duty:** _____

Other Fermented Beverages: _____ **Potential Excise Duty:** _____

(Other than cider or perry)

Intermediate Beverages: _____ **Potential Excise Duty:** _____

Note: You may be required to produce evidence in support of these projections.

10. Goods to be Received From (tick as appropriate)

Other Warehouses in the State

Other Member States of the EU

Third Countries

11. Goods to be Delivered to (tick as appropriate)

Other Warehouses in the State

Other Member States of the EU

Third Countries

Home Consumption

12. Full Details of EMCS (Excise Movement Control System) access to be used for Receipting and / or Dispatching e-AD'S (electronic-Administrative Document), i.e. is it intended to use Proprietor's EMCS access or his/her own (Tenant) EMCS access for receipting and/ or dispatching e-AD's?

13. DECLARATION:

Please check details supplied carefully before signing this declaration.

I, _____ (BLOCK CAPITALS), hereby declare that: -

- neither I, nor any director/person having control* of the applicant business/company, has been convicted within the past 10 years of an offence referred to in the Taxes Consolidation Act, 1997, s.1078 or any corresponding offence under the law of another Member State
- to the best of my knowledge and belief, the information provided by me on this application form is fully correct and accurate

and I therefore apply on behalf of :

(Applicant's name and Trading Name)

for authorisation as a Tenant Warehousekeeper.

I understand that a breach of any of the condition/s under which the said authorisation is issued may result in the authorisation being revoked/withdrawn.

Signature: _____

Position in Business: _____

(Director/Partner etc.)

Date: ____/____/____

* See Taxes Consolidation Act, 1997, s.11.