

# The Electronic Excise Declaration System (EEDS) Manual

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**Note: This manual is currently subject to review and may not reflect up-to-date position.**

**Most recent version.**

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## 1 Introduction

This is Revenue's Excise Manual on the **Electronic Excise Declaration System (EEDS)**, as reviewed and revised in October 2022. It is one in a series of excise manuals issued by Revenue for the information and guidance of Revenue officers with responsibility for the administration, control and audit of excise traders, including VRT traders.

This manual provides specific operational instructions for the information of staff on the procedures relating to the processing and payment arrangements of:

- Excise Duty Entries ([Section 2](#)),
- Tax Warehouse Declarations ([Section 3](#)),
- Vehicle Registration Tax Declarations ([Section 4](#)).

The manual should be read in conjunction with the following staff instructions:

- [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#),
- Administration and Control of Tax Warehouses Manual:
  - [Part 1 – General Warehousing Provisions](#)
  - [Part 2 – Breweries, Microbreweries and Cider Manufacturers](#) [Part 3 – Distilleries](#)
- [Movement of Excisable Products Manual](#),
- [Vehicle Registration Tax Manuals](#),
- [AEP Payment Methods](#)

## 2 Excise Duty Entries (EDEs)

### 2.1 Introduction

The Excise Duty Entry (EDE), C&E 1087, is the form used to declare and pay excise duty on excisable products acquired from other EU Member States and entered into home consumption in the State. The EDE declaration can be processed via the electronic system using the following options:

- Direct Trader Input (DTI),
- Revenue Online Services (ROS),
- or in limited circumstances, by Customs Input (CI) – Revenue staff.

The excise declaration form, C&E 1087 hardcopy, for use as CI consists of a set of four as follows:

- Original (White) – Accounting Copy,
- Copy 1 (Bronze) – For the Revenue Administration Office,
- Copy 2 (Green) – For EU Supplier (Duty Guarantee),
- Copy 3 (Cream) – Notification Copy.

Revenue Offices should have hard copies of the C&E 1087 available for the trade.

A guide to the box-by-box completion of the new EDE is to be found at [Appendix 1](#).

**Please note** that when submitting a mineral oil EDE, traders must declare both the total mineral oil volume as one item, and the volume of mineral oil subject to carbon charge as a separate item. Please see eCustoms Notification 01-2017 for further details.

### 2.2 Registration

All customers using the Electronic Excise Declaration System (EEDS) will be registered under either of the tax-head registrations of “C&E” or “VRT”, or both.

For new customers seeking registered consignee or temporary registered consignee status it will be necessary to apply for Approval (see section 5 of the [Movement of Excisable Products Manual](#)). When approval has been granted a registration number will be issued by the System for Exchange of Excise Data (SEED).

In the case of a registered consignee, the SEED registration number will be a permanent number in the Irish Excise Registered Trader (IERT) format. In the case of a temporary registered consignee, the SEED number will be issued, after the EDE has been processed, on a temporary basis specific to the consignment, in the IETT format (see paragraph 5.3 of the [Movement of Excisable Products Manual](#)).

For further information on SEED, officers should familiarise themselves with the SEED User Manual.

**Note:** Temporary registered consignees are not required to enter into a deferred payment arrangement but should pay the excise duty on each consignment, by means of an EDE, before it is dispatched.

### 2.2.1 Duty Paid Products

Consignees receiving duty paid excisable products from other EU member states must, prior to preparing an EDE, provide notification to the Revenue officer responsible for the administration and control of the trader, of their intention to take delivery of excise products (see section 8 of the [Movement of Excisable Products Manual](#)).

## 2.3 Deferred Payment

All duty and tax liabilities in the EEDS system must be met by means of the deferred payment scheme and/or a non-deferred up-front payment method.

All registered consignees will be required to enter into a direct debit deferred payment arrangement. The eCustoms Accounting Unit in Customs Division, Nenagh is responsible for the administration of the Deferred Payment (Bank Direct Debit) Scheme. Under the provisions of this scheme, traders or their agents are allowed, subject to the provision of a bank guarantee and compliance with certain conditions, to defer payment of Alcohol Products Tax and VAT (where the VAT relates to such transactions). All applications to participate in the scheme should be forwarded to the eCustoms Accounting Unit where the application will be processed. Forms and further information is available on the relevant [payment methods](#) section of the Revenue website.

Officers responsible for the administration and control of direct debit guarantees shall satisfy themselves, in so far as possible, that the guarantee limit allocated to a particular trader is appropriate to their level of business. If an officer determines that a limit is inadequate, they shall contact the trader concerned to ensure that a sufficient guarantee is put in place.

### 2.3.1 Payment on Account

Payments, other than under the direct debit guarantee, will be categorised in the EEDS as 'Payments on Account', known colloquially as "Cash Accounts".

As these payments have the effect of increasing the credit available to the customer, no specific prior approval is required for this facility and there are no minimum or maximum payment amounts. Traders may make payments as frequently as they wish each month. Customs and Excise payments can be made using ROS or myAccount. Further information is available on the [Revenue website](#).

### 2.3.2 Account Enquiries

The AEP system includes a [balance enquiry](#) facility for traders with the necessary DTI authorisation and software to establish the credit position of their account.

## 2.4 Look-Up Payment Arrangements

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

[...]

## 2.5 End of Month Statements

Please see Section 7 of the [Import Payment Methods](#) manual for details on trader statements. A statement will issue to each trader who has a Revenue tax-head number/TAN and whose account is active or who had a credit balance in the account during the month.

The Monthly Statement is available to view on ROS.

## 2.6 Excise Duty Entries (EDEs)

Traders may make declarations (for duty payments of excise) by Direct Trader Input (DTI) or via the Revenue Online Services (ROS) or, in limited circumstances only, by Customs Input (CI - Revenue staff only).



### 2.6.1 DTI Declarations

Using their own software DTI users prepare EDEs on their own computer system. Traders then transmit the EDE via a web service to Revenue. The declaration will be received via ROS, so those using this method will require an appropriate ROS certificate. The procedure for obtaining a ROS certificate is set out at [Appendix 2](#).

### 2.6.2 ROS

Customers using ROS directly will log on to the ROS system on the Revenue website ([www.revenue.ie](http://www.revenue.ie)) and complete the on-line EDE as presented there. See [Appendix 2](#) (ROS applications) for more information, as well as the online services section on the [Revenue website](#).

### 2.6.3 Process of Declarations

Irrespective of how the EDE is transmitted the Revenue AEP system will:

- carry out a validation check on the declared data
- where payment arises, verify availability of credit, by reference to either a Trader's Deferred or Non-Deferred Account
- update the duty accounting system.

The AEP system will check a declaration until an error is found, and a response indicating the error is issued by the system. This error will have to be corrected before further checks on the declaration are carried out.

When the declaration is accepted, the system will transmit confirmation of this to the declarant and the appropriate Revenue office will also be notified.

### 2.6.4 Examination / Clearance

The AEP system will not assign a routing, that is Green, Orange or Red, as with a Single Administrative Document (SAD), to an EDE. Submission and acceptance of an EDE by DTI/ROS does not impact on selection for examination. Each declaration will be profiled and assessed by Revenue and the trader will be informed when a consignment is to be held for physical examination.

**At no stage should acceptance of an electronic declaration be interpreted as clearance without examination.**

### 2.6.5 Errors/Amendments to EDE

Where a declarant identifies that an error has been made in an EDE, which has already been submitted and accepted, they should contact the Revenue officer dealing with administration and control of the trader.

### 2.6.6 Customs (Revenue) Input (CI)

The option of presenting a hard copy of the EDE will, continue to be available to traders in limited circumstances. Revenue has advised the trade that they cannot guarantee that any priority will be given to these transactions, as this will be determined by the demands of other business in the office at the particular time.

On receipt of the hard-copy EDE the officer should check that:

- it is complete
- the Excise Reference Number agrees with the description of the goods
- it is signed by the declarant
- arrangements are in place for the payment of the tax due.

The officer should refer to the box-by-box completion of an EDE as a guideline to inputting a hard-copy declaration.

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

[...]

## 3 Tax Warehouses Declarations

### 3.1 Introduction

This section provides guidance to officers on the processing of Home Consumption Warrants ex-tax warehouse. These warrants should be forwarded by traders to local accounts offices in the same manner as before. Staff in accounts offices will enter these warrants to the warehousing system as normal.

### 3.2 Types of Warrants

There are three types of warrants currently in use for the payment of excise duty:

- C&E 1115 Home Consumption Warrant ([Appendix 5](#))
- C&E 1098 The Brewer Beer Duty Return ([Appendix 4](#))
- Mineral Oil Home Consumption Warrant

**Note:** For information regarding submission of a Mineral Oil warehouse return, please see the [Mineral Oil Tax Warehouse Return User Guide](#).

### 3.3 Registration

All customers using the Electronic Excise Declaration System (EEDS) will be registered under either of the tax-head registrations of “C&E” or “VRT”, or both.

Existing customers can continue to use their Trader Account Number (TAN) as before. These TAN numbers will be converted, within the system, into standard Revenue registration numbers.

For new customers, using the tax warehouse system requires formal Revenue approval or registration before depositing goods in a tax warehouse. The existing procedures for seeking approval for a tax warehouse or approval as an authorised warehousekeeper remain in place. Once approval has been granted the registration will be recorded on SEED by the branch issuing the approval.

Further instructions relating to warehouse approvals can be found in the [Authorisation of Warehousekeepers and Approval of Warehouses Manual](#).

### 3.4 Payment Arrangements - General

All duty and tax liabilities in the EEDS must be met by means of the deferred payment scheme and/or a non-deferred up-front payment method.

#### 3.4.1 Deferred Payment

The eCustoms Accounting Unit, in Nenagh, is responsible for the administration of the Deferred Payment (Bank Direct Debit) Scheme. More information on the general provisions of the scheme can be found in [paragraph 2.3](#) of this manual.

The trader, in relation to tax warehouses, should indicate if they require apportioning of the deferred payment guarantee to different purposes, e.g. EDE and tax warehouses liabilities (including allocations to different tax warehouses).

The onus is on the trader to keep home consumption deliveries within the limits of their guarantee.

Officers responsible for the administration and control of warehouses should satisfy themselves, in so far as possible, that the guarantee limit as allocated to a particular warehouse is appropriate to the level of business carried on by the trader. If an officer becomes aware that the limit is inadequate, they shall bring this to the attention of the trader and ensure that an appropriate guarantee is put in place.

#### 3.4.2 Payment on Account

In tax warehouses payments on account are most likely to arise in the context of the payment of VAT on wines, spirits deliveries for home consumption, and top-ups for alcohol products and allocations.

Information on how payments can be made by traders is available on the [payment methods](#) section of the [Revenue website](#). Mineral oil warehousekeepers who do not operate on a deferred payment basis must make daily payments via the customer's ROS homepage. Further information on daily payments is available in section 8.1.9 in the [Accounting for Mineral Oil Tax Manual](#).

### 3.4.3 Look Up Payment Arrangements

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

[...]

### 3.4.4 End of Month Statements

Please see Chapter 7 of the [Import Payment Methods](#) manual for details on trader statements. A statement will issue to each trader who has a Revenue registration number/TAN and whose account is active or who had a credit balance in the account during the month.

The Monthly Statement is available to view on ROS.

## 3.5 Processing Tax Warehouse Warrants

The following procedures should be observed with regard to the preparation, processing and control of monthly warehouse warrants.

### 3.5.1 Inputting the Warrant

The trader prepares the warrant/s as appropriate to his business and presents it to the appropriate Revenue accounts office (see [revenue.ie](http://revenue.ie)) within the time limits as set out in existing instructions.

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

[...]

### 3.5.2 Updating the Payment Records

Where the total declared liability exceeds the direct debit guarantee as allocated to the warehouse in question, plus any sums in the payment on account file, the trader should be contacted immediately, and payment of the shortfall demanded.

The officer responsible for the administration and control of the trader should also be informed. If payment of the balance is received within one working day, no further action need be taken. However, the officer should formally warn the trader

of their obligation to remain within the limits of the guarantee, combined with lodgements to the payment on account file. Any repeat of this problem should be brought to the attention of the Assistant Principal for appropriate action.

Where the direct debit guarantee is exceeded in the case of a warrant for Alcohol Products Tax, the accounts officer will check if the guarantee is sufficient to meet the excise duty liability, excluding the related VAT element, and if it is, debit the account. The trader is to be contacted regarding the VAT and informed that a separate payment to cover the VAT must be made. When the inputting of the warrant and accounting processes have been completed a copy of the warrant/s for the month should be forwarded to the officer responsible for the administration and control of the trader.

### 3.6 Underpayments and Overpayments of Tax

When an underpayment or overpayment is indicated, on inputting of the warrant by the Revenue accounts office, the officer responsible for the administration and control of the trader should be contacted immediately, so that the trader can be contacted to correct the warrant or immediately present an amended warrant.

## 4 Vehicle Registration Tax (VRT) Declarations

### 4.1 Introduction

The National Car Testing Service (NCTS) is the appointed 'competent person' to carry out certain VRT related functions on behalf of Revenue. NCTS are authorised to use Revenue's vehicle registrations systems and collect VRT on the registration of both new and used vehicles at such centres.

### 4.2 Declaration Forms

A new formatted declaration form has been put into use by the NCTS.

### 4.3 Registration

#### 4.3.1 Existing TAN Holders

All customers making a VRT declaration should be registered in Revenue's Central Registration System (CRS) under the tax-head registration of "VRT". Existing customers can continue to use their TAN as before.

#### 4.3.2 Assignment of New TANs

For new customers seeking approval as VRT TAN-holders, the existing requirements, as outlined in the [VRT Manual - Section 10](#), remain in place and should be adhered to. Once approval has been granted, the registration will be recorded by the office issuing the approval.

### 4.4 Payment Arrangements

#### 4.4.1 Deferred Accounts

The deferred payment system will continue to be managed by eCustoms Accounting Unit. Once a deferred payment arrangement has been approved it will be recorded by that Unit. Information on the application procedure for entry to the deferred payment scheme is available on the [payment methods](#) section of the Revenue website.

#### 4.4.2 Payment on Account

Payments other than under direct debit will be categorised in the EEDS as 'Payment on Account', colloquially known as "Cash Accounts". Under the arrangements, payments previously known as FACT lodgements or top-up deposits on deferred payments accounts, will be categorised in AEP, without distinction, as "Payments on Account", that is cash on hand. In effect customers will have the option of operation on deferred only or on "cash" only or on a combination of these two. However, see [paragraph 2.4](#) regarding traders without deferred accounts. Information on making payments can be found in the [payment methods](#) section of the [Revenue website](#).

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

[...]

#### 4.4.3 Deferred v FACT Account

In lodging VRT amounts to customer accounts LPA gives the operator the option to choose the trader's deferred or FACT account. Officers should ensure that the correct account is selected.



#### 4.5 Accounting for VRT

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

[...]

#### 4.6 Processing of VRT Declarations

The existing arrangements whereby VRT Declarations are lodged via ROS or in hardcopy format at an NCTS centre, continue.

#### 4.7 Overpayments

VRT repayments are dealt within the Revenue branch that the customer is assigned to.

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## List of Appendices

[Appendix 1](#) - Guide to the box-by-box Completion of the EDE

[Appendix 2](#) - ROS Applications

[Appendix 2A](#) - ISO alpha list of country codes

[Appendix 2B](#) - Office of Import Codes

[Appendix 2C](#) - Excise Reference Numbers (ERN)

[Appendix 3](#) - Excise Duty Entry (Sample)

[Appendix 4](#) - C&E 1098 Brewer's Beer Duty Return (Sample)

[Appendix 5](#) - C&E 1115 Home Consumption Warrant (Sample)

## Appendix 1 - Guide to completion of EDE

### Guide to the box-by-box Completion of the EDE

#### EDE IMPORTS

##### Box-by-box (EDE Completion)

The attached instructions detail the manner in which each box of an Excise Duty Entry (EDE) must be completed. Whilst there is provision to enter different categories of products on an EDE it should be noted in the case of oils this does not apply and oils should be entered on their own EDE. Where there are different rules for DTI and CI (hard-copy) completion, these are specified. Otherwise, the same instructions apply irrespective of manner of completion.

Please note that the following characters can only be used for EDE completion (i.e. no foreign characters which, where necessary, should be replaced by equivalent):

a-z A-Z 0-9 - / & . ( ) ' \* Á É Í Ó Ú á é í ó ú space

#### Box 1. SUPPLIER NAME AND ADDRESS

**Status:** Mandatory for all Users

Enter the name and address of the supplier as follows:

**Name:** Format: an..35

##### Business Address

**Address 1** Format: an..35

**Address 2** Format: an..35

**Address 3** Format: an..35

**Address 4** Format: an.9

**Country:** Format: ISO alpha Code a.2

Enter the appropriate country code from the ISO country code list at Appendix 2A.

#### Box 2. IMPORTER

**DTI/ROS Status:** Must complete Tax No. & Tax Type **OR** name and address.

**CI Status:** For Customs Input Declarations on hard-copy EDE, Tax No. & Type, Name and Address must all be completed.

##### 2/1 Importer Revenue Number

**Status:** Mandatory where importer is registered with Revenue.

**Format:** an.16

Insert the Importer's Revenue no. with the designated tax type.

A full list of acceptable Tax types will be available from a drop down menu.

For Customs Input Declarations a list of tax types are available below:

C & E (Customs & Excise)

CT (Corporation Tax)

VAT (Value Added Tax)  
PAYE (Employee PPS No)  
IT (Income Tax)

**NOTE:**

(i) When the Importer is the payer, please ensure the number quoted in box 2 is the same as that in box 27.

(ii) Where the importer does not have a Revenue ID number, Importer Name and Address is then mandatory.

**2/2 Importer Name and Address**

**DTI/ROS Status:** Conditional-mandatory only when importer does not have a Revenue Number

**CI Status:** Mandatory

Enter name and address as follows

**Name:** Format: an..35

**Business Address**

**Address 1** Format: an..35

**Address 2** Format: an..35

**Address 3** Format: an..35

**Address 4** Format an.9

**2/3 IERT Number**

**Status:** Conditional, mandatory where importer is approved as a Registered Consignee

Format: an.13

Enter the appropriate IERT number assigned to you on approval as a Registered Consignee

**2/4 Local Number**

**Status:** Conditional, mandatory where importer is not approved as a Registered Consignee

Format an. 13

Traders who do not have an IERT number must contact their Local Excise Office who will provide them with a local number for this transaction.

See list of Revenue Offices at Appendix 2B.

**Box 3. DECLARANT**

**DTI/ROS Status:** Mandatory, must complete Tax No. & Tax Type

**CI Status:** For Customs Input Declarations on hard-copy EDE, Tax No. & Type, Name and Address must all be completed.

**3/1 Declarant Revenue Number**

**Status:** Conditional-mandatory where importer is registered with Revenue.

Format: an.16

Insert the declarant's Revenue number with the designated tax type.

A list of tax types will be available from the drop-down menu.

For Customs Input Declarations a list of tax types are available below:

C & E (Customs & Excise)

CT (Corporation Tax)

VAT (Value Added Tax)

PAYE (Employee PPS No)

IT (Income Tax)

**NOTE: When the Declarant is the payer, please ensure the number quoted in box 3 is the same as that in box 27.**

### **3/2 Declarant Name and Address**

**DTI/ROS status:** Need not be completed

**CI Status:** Mandatory

Enter name and address as follows

**Name:** Format: an..35

Business Address

**Address 1** Format: an..35

**Address 2** Format: an..35

**Address 3** Format: an. 35

**Address 4** Format an.9

### **Box 4. ENTRY NO. & DATE (For Official Use)**

**Status:** Unique EDE identifier assigned by the System

Format: an 16

Date: dd/mm/yyyy

### **Box 5. COUNTRY OF DISPATCH CODE**

**Status:** Mandatory for all Users

Format: a2

Enter the appropriate country of dispatch code from the ISO alpha list in Appendix 2A

### **Box 5/1 DATE OF DISPATCH**

**Status:** Mandatory for all Users

Format: Standard Date validation. an dd/mm/yyyy

Enter date on which goods were dispatched from supplier or which it is intended that the goods will leave.

### **Box 6. e-AD No.**

**Status:** Conditional for all Users. One of options must be completed.

**DTI Status:** The following Type Codes will apply as required:

e-AD1, e-AD2, e-AD3, e-ADM, e-ADU

**e-AD Number Details:**

**(a) Up to 3 known e-AD numbers:** Enter e-AD Numbers, where there is 1 to 3e-ADs, in text boxes provided. Format: an 21

**(b) More than 3 known e-AD numbers:** Where there is more than 3 e-ADs enter all e-AD numbers on a worksheet and insert the worksheet reference number on the EDE line item screen in box 21. Format: an 21

**(c) e-AD Number Unknown:** If no e-AD available state the reason why in text box provided. Format: an 21

### **Box 7. OFFICE OF ENTRY CODE**

**Status:** Mandatory for all Users

Format: an. 8

Enter the code assigned to the office of export/import from list at Appendix 2C

### **Box 8. EXCISE OFFICE CODE**

**Status:** Mandatory for all Users

Format: an.8

Enter the Excise office code as assigned by your local Excise Office.

### **Box 9. TOTAL ITEMS**

**DTI-ROS Status:** System Generated, calculated from EDE Line item screen entries.

**CI Status:** Mandatory

Enter the total number of individual items.

**Please note** that when submitting a mineral oil EDE, traders must declare both the total mineral oil volume as one item, and the volume of mineral oil subject to the carbon charge as a separate item.

### **Box 10. TOTAL PACKAGES**

**Status:** Mandatory for all Users

Format: n.8

Enter the total number of packages covered by the EDE. This figure should be the sum of the number of packages contained in each line item (Box 16).

### **Box 11. TOTAL VALUE €**

**DTI/ROS Status:** System Generated, calculated from EDE Line Item screen entries

**CI Status:** Mandatory

Format: n. 8.2

Enter the total value in euro of all items on EDE.

**Box 12. ITEM NO**

**DTI/ROS Status:** System generated sequential reference number.

**CI Status:** Mandatory.

Format: n.3

Enter sequential item number commencing with 1 for first item.

**Box 13. COMMODITY CODE**

**Status:** Mandatory for all Users

Format: an.10

Enter the Commodity Code number shown in the Customs and Excise Tariff of Ireland under which the goods are classified.

**Box 14. EXCISE REFERENCE NUMBER (ERN)**

**Status:** Mandatory for all Users

Format: n.4

Enter the ERN number appropriate to the goods, from the list in Appendix 2D.

**NOTE: The ERN inserted will trigger the rate of duty. Ensure correct ERN is selected.**

**Box 15. COUNTRY OF ORIGIN**

**Status:** Mandatory for all Users

Format: a.2

Enter the appropriate country of origin code from the ISO alpha list in Appendix 2A

**Box 16. NO OF PACKAGES**

**Status:** Mandatory for all Users

Format: n.8

Enter the number of packages for this line item. The sum of all the line items (box 16) must equal the figure in box 10 "Total Packages".

**Box 17. SUPPLEMENTARY UNITS**

**Status:** Mandatory for all Users

Format: n.6.2

Enter the appropriate quantity to 2 decimal places, in the unit specified in the Customs and Excise Tariff of Ireland.

**Box 18. ITEM PRICE €**

**Status:** Mandatory for all Users

Format: n.6.2

Enter the value of the itemised goods in Euros to 2 decimal places. If the item is a "Free of Charge" (FOC) item, then enter the comparable value of the goods.

**Box 19. QUANTITY FOR DUTY**

**Status:** Mandatory for all Users

**Format:** n.6.2

Enter the appropriate quantity on which duty is to be calculated.

**To calculate quantity for duty please refer to:**

**Alcohols:** Quantity for duty should be assessed in accordance with guidelines and examples in Public Notice 1886 which is available on [www.revenue.ie](http://www.revenue.ie)

**Oils:** Quantity for duty is the number of 1000Litres.

**Tobacco:** Quantity for duty is Kgs (Net Tobacco Weight).

**NOTE:** This is the base on which the excise duty is calculated and it is essential that this figure is correct.

**Box 20. DESCRIPTION OF GOODS**

**Status:** Mandatory for all Users

**Format:** an.70

Enter the container numbers and where the goods are on pallets enter the number of pallets. Enter the description of the product. For alcohol products this should include the category, case size, bottle size and % volume of alcohol.

**Box 21. DOCUMENTS ATTACHED AND ASSOCIATED CODES**

**Status:** Mandatory for all Users.

**Format:** an 4 for code; an 20 for field size

**Enter details of relevant associated documents as listed hereunder:**

**Invoice (N380):** Enter Invoice Reference number in text box provided

**Worksheet (1Q14):** Enter Worksheet Reference number in text box provided.

**Pro Forma Invoice (N325):** Enter Pro Forma Invoice Reference number in text box provided.

**Authorisation Codes:** Enter the required codes in text box provided. These codes are subject to traders approval and are listed below:

**Excise Exemption:** 1E99

**VAT Exemption:** 1A99.

**Previous EDE Number:** Enter previous EDE number if relevant.

**Additional Codes:** Not currently required.

**DTI Status:** The following Type Codes apply **PREV, ACOD.**

**NOTE:** All relevant documents must be lodged with your Excise Office.

**Box 22. RATE OF DUTY**

**DTI/ROS Status:** System Generated, from the ERN code in line item detail.

**CI Status:** Mandatory



Format: n.3.3

Insert appropriate Rate of Duty as listed with each ERN Appendix 2D.

### **Box 23. DUTY PAYABLE €**

**DTI/ROS Status:** System Generated, duty payable is Rate of Duty multiplied by quantity for duty as specified in line-item detail.

**CI Status:** Mandatory

Format: n6.2

Enter duty payable for this item, i.e., the quantity for duty (box 19) multiplied by the rate of duty (box 22).

### **Box 24. VALUE FOR VAT €**

**DTI/ROS Status:** System Generated, value for VAT is the Duty Payable plus Item Price as specified in line item detail.

**CI Status:** Mandatory.

Format: n6.2

Enter the value for VAT, i.e., the Duty Payable (box 23) plus the Item Price (box 18).

### **Box 25. VAT RATE**

**DTI/ROS Status:** System Generated, from ERN in line item detail.

**CI Status:** Mandatory

Format: n3.3

Enter appropriate VAT rate, as specified in Appendix 2D

**NOTE: VAT is payable on all imported alcoholic products and on all products imported by non-VAT registered traders. If an importer is registered for VAT and is importing products other than alcohol products, VAT is not collected by EDE and VAT exemption code not required.**

### **Box 26. DUTY SUMMARY (Grand Total)**

#### **26/1 Excise**

**DTI/ROS Status:** System Generated, the sum of Duty Payable for each line item (The cumulative total of Box 23s).

**CI Status:** Mandatory

Enter the total amount of Excise duty payable, i.e., the sum of Duty Payable for each line item (cumulative total of Box 23s).

#### **26/2 VAT**

**DTI/ROS Status:** System generated, the sum of VAT Payable for each line item (cumulative total of (box 24 multiplied by box 25 for each line item)).

**CI Status:** Mandatory

Enter the total amount of VAT payable, i.e., the sum of VAT Payable for each line item (cumulative total of (box24 multiplied by box 25 for each line item)).

**26/3 Grand Total**

**DTI/ROS Status:** System Generated, the sum of Total Excise and Total VAT payable.

**CI Status:** Mandatory

Enter Grand Total, i.e., Total Excise (box 26/1) plus Total VAT (box 26/2).

**26/4 Grand Total Preferred Payment Method:**

**Status:** Mandatory for all Users where duty is payable

Insert as appropriate:

Cash A

Deferred F

**NOTE:** For excise duty payment in oils preferred method of payment must be cash.

**Box 27. PAYER REVENUE NUMBER (Tax Type):**

**Status:** Conditional, mandatory for all Revenue Registered Users

Format: an.10

Enter the Payer's Revenue Number and Tax Type.

**NOTE:** When using your Revenue Account to pay the liability ensure the number quoted in box 2/3 is the same as that in box 27.

For Customs Input Declaration on hard-copy EDE if the payer is **not** registered, this box should not be completed. Duties must be paid by LPA, and the LPA receipt produced to the CI Officer.

**Box 28. DECLARANT SIGNATURE**

**DTI/ROS Status:** Digital signature- a digital certificate authenticates that the person who signs and submits the declaration is the person they claim to be.

**CI Status:** Mandatory, manual signature required

Format: an.35

**28/1 Declarant Name (block letters):**

**DTI/ROS Status:** Need not be completed

**CI Status:** Mandatory

Format: an.35

**28/2 Phone No.**

**DTI/ROS Status:** Need not be completed

**CI Status:** Mandatory

Format: n 15

**28/3. Date:**

**DTI/ROS Status:** Need not be completed

**CI Status:** Mandatory

Format: an dd/mm/yyyy

## Appendix 2 – ROS Applications

Applications to use the ROS facility can be made by visiting the Revenue website [www.revenue.ie](http://www.revenue.ie) and selecting the link to Register for ROS. A core part of ROS registration is obtaining a digital signature.

### WHAT IS A DIGITAL CERTIFICATE?

ROS Customers use a Digital certificate to digitally sign transaction for secure electronic transmission to ROS.

### HOW TO APPLY FOR A DIGITAL CERT?

In order for a trader to become a ROS customer, simply access the Revenue website [www.revenue.ie](http://www.revenue.ie), select [Register for ROS](#) and follow the 3 steps below. For security reasons both your ROS access number and system password will be posted to you. Once you have drawn down your digital certificate on to your PC, you can access the ROS services.

- Step 1: Apply for RAN (ROS Access Number)
- Step 2: Apply for Digital Certificate/Password
- Step 3: Retrieve Digital Certificate

As part of the digital certificate application process a trader will be asked to enter an email address for correspondence with Revenue. These details can be updated at any stage through the ROS Profile tab when a trader logs into ROS with their ROS Digital Certificate.

It is important that the administrator of the ROS digital cert keeps the e-mail address up-to-date.

### HOW WILL DIGITAL CERTIFICATES BE USED IN THE AEP SYSTEM?

#### Web Services

When a trader is transmitting a declaration using web services, the trader's software will ask them to select the ROS Certificate they wish to use to digitally sign the declaration to be transmitted, and enter the password for the certificate.

The trader software will check that the password entered is valid for the certificate selected. This password is never transmitted.

Once these checks have been completed, the 'data' is transmitted to ROS via a web service.

#### **WHOSE DIGITAL CERTIFICATE SHOULD BE USED?**

A digital certificate authenticates that the person who signs and submits the declaration is the person they claim to be (non-repudiation).

For example, person 'A' signs a declaration with a digital certificate, then the digital certificate authenticates that it is person 'A' who signed the declaration.

#### **A Digital Certificate does not validate the relationships between different entities.**

For example, a digital cert will not validate that the declarant (Box 3) has permission to use the payer's account (Box 27). This validation will be performed by the Common Registration System (CRS).

Therefore, as the digital certificate can only authenticate the entity that signed and submitted the declaration.

#### **ROS DIGITAL CERTIFICATE CHECKS**

ROS will check that the digital signature is valid (i.e. the signature is correct for that digital certificate). If not, an error will be returned to the trader via a web service.

ROS will check that the digital certificate was issued by ROS (i.e. that the cert was digitally signed by the ROS certificate authority at some point). If not, an error will be returned to the trader via a web service.

ROS will check that the certificate has not been revoked. If it has been, an error message will be returned to the trader via a web service. The trader should contact the ROS Technical Helpdesk, telephone at 01 738 36 99 or by email at [roshelp@revenue.ie](mailto:roshelp@revenue.ie).

ROS will also check the permission level assigned to the certificate.

Further details about ROS, registering for ROS and access control permissions are available on the ROS Login page by accessing the [ROS Help](#) section of the website.

## Appendix 2A – ISO Alpha list of country codes

[ISO alpha list of country codes](#)

**Note: This manual is currently subject to review and may not reflect up-to-date position.**

**Most recent version.**

## Appendix 2B – Office of Import codes

[Office of Import Codes](#)

**Note: This manual is currently subject to review and may not reflect up-to-date position.**

**Most recent version.**

## Appendix 2C – Excise Reference Numbers

Below is a list of Excise Reference Numbers (ERN). For details of the relevant Excise Duty rates, please refer to the [Excise Duty Rates](#) on the Revenue website.

Description of Mineral Oil	Excise Ref. No.			
	Home		Imported	
	Non-carbon	Carbon	Non-carbon	Carbon
<b>Light Oil</b>				
Petrol	8014	8514	7014	7514
Aviation gasoline	8012	8512	7012	7512
<b>Heavy Oil</b>				
Used as a propellant	8108	8508	7108	7508
Used for air navigation	8106	8506	7106	7506
Used for private pleasure navigation	8107	8507	7107	7507
Kerosene used other than as a propellant	8102	8502	7102	7502
Fuel Oil used for purposes other than generating electricity	8120	8520	7120	7520
Fuel Oil used for purposes of generating electricity	8104	8504	7104	7504
Other Heavy Oil including Marked Gas Oil	8103	8503	7103	7503
<b>Liquefied Petroleum Gas</b>				
Used as a propellant	8202	8552	7202	7552
Other LPG	8200	8550	7200	7550
<b>Substitute Fuel</b>				
Used as a propellant instead of petrol	8126	8526	7126	7526
Used as a propellant instead of diesel	8123	8523	7123	7523
Used for other than as a propellant	8124	8524	7124	7524

Description	Home	Imported
<b>Tobacco products</b>		
Cigars	2304	1304
Other smoking Tobacco	2951	1951
<b>Spirits</b>		
Brandy	6000	5301
Gin	6051	5311
Rum	6111	5321
Whiskey	6011	5331
Vodka	6061	5381
Spirits exceeding 5.5% alcohol by volume	6071	5391
Spirits not exceeding 5.5% alcohol by volume	6081	5261
<b>Beer</b>		
All Other Beer exceeding 1.2% vol but not	9822	9122

exceeding 2.8% vol		
All Other Beer exceeding 2.8% vol	9821	9121
<b>Wine</b>		
Still and Sparkling, not exceeding 5.5% vol	4106	3107
Still exceeding 5.5% vol. but not exceeding 15% vol	4101	3101
Still exceeding 15% vol	4102	3102
Sparkling exceeding 5.5% vol	4203	3203
<b>Other Fermented Beverages</b>		
<b>Cider and Perry</b>		
Still & Sparkling, not exceeding 2.8% vol	9826	9126
Still and Sparkling, exceeding 2.8% but not exceeding 6.0% vol	9819	9119
Still and Sparkling exceeding 6 % vol. but not exceeding 8.5 % vol	9823	9123
Still exceeding 8.5% vol	9824	9124
Sparkling exceeding 8.5 % vol	9825	9125
<b>Other Than Cider and Perry</b>		
Still and Sparkling, not exceeding 5.5 % vol	9901	9301
Still exceeding 5.5 % vol.	9902	9302
Sparkling exceeding 5.5 % vol	9903	9303
<b>Intermediate Beverages</b>		
Still not exceeding 15% vol	6201	5201
Still exceeding 15% vol	6202	5202
Sparkling	6203	5203



## Appendix 3 – Excise Duty Entry (Sample)

## EXCISE DUTY ENTRY C&amp;E 1087 (Sample)

1. Supplier:		2. Importer:		Revenue No. (tax type)		
		IERT Number				
		Local Number:				
3. Declarant:		Revenue No. (tax type)		4. Entry No. & Date (For Official Use)		
		5. Country of Dispatch code		5.1. Date of Dispatch		
6 e-AD.		7. Office of Entry code	8. Excise Office code	9. Total Items	10. Total Pkgs	11. Total Value €

12. Item No.	13. Commodity code	14. ERN	15. C. of O. code	16. No. of Packages	17. Supplementary Units	18. Item Price €	19. Quantity for Duty
20. Description of goods				21. Documents attached and associated codes			
22. Rate of Duty		23. Duty Payable		24. Value for VAT		25. VAT Rate	

12. Item No.	13. Commodity code	14. ERN	15. C. of O. code	16. No. of Packages	17. Supplementary Units	18. Item Price €	19. Quantity for Duty
20. Description of goods				21. Documents attached and associated codes			
22. Rate of Duty		23. Duty Payable		24. Value for VAT		25. VAT Rate	

12. Item No.	13. Commodity code	14. ERN	15. C. of O. code	16. No. of Packages	17. Supplementary Units	18. Item Price €	19. Quantity for Duty
20. Description of goods				21. Documents attached and associated codes			
22. Rate of Duty		23. Duty Payable		24. Value for VAT		25. VAT Rate	

				26. SUMMARY			
26.1 Total Excise		€		26.2 Total VAT		€	
						26.3 Grand Total	
						€	
26.4 Grand Total Preferred Payment Method (please insert code as appropriate)						27. Payer Revenue No. (Tax Type)	
Cash: A or Deferred: F <input type="text"/>							
28. Declarant Signature							
Declarant Name (block letters)				Phone No.		Date	

For Official Use

Officers Signature & Date Stamp

**Note: This manual is currently subject to review and may not reflect up-to-date position.**

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## Appendix 4 – Brewer's Beer Duty Return

**BREWER'S BEER DUTY RETURN (Sample)**

C&amp;E 1098 (Rev. 4)

Name and Address of Person Paying Tax		No. and Date (for official use):		
		Warehouse Name	IETW No.	IWK No.
Month	Year	Payer Revenue Number		Tax Type C&E

EXCISE HOME	QUANTITY (HL%)	RATE OF TAX	TAX PAYABLE (€)
DELIVERED FOR HOME CONSUMPTION (1)			
LESS REPAYMENTS ALLOWED (2)			
NET PAYABLE (ERN 9820) (Beer exceeding 2.8% ABV)			

\*TOTAL VAT €

\* if applicable

EXCISE HOME	QUANTITY (HL%)	RATE OF TAX	TAX PAYABLE (€)
DELIVERED FOR HOME CONSUMPTION (1)			
LESS REPAYMENTS ALLOWED (2)			
NET PAYABLE (ERN 9827) (Beer ex 1.2% but not ex 2.8% ABV)			

\*TOTAL VAT €

\* if applicable

<b>TOTAL AMOUNT FOR DIRECT DEBIT</b>	€
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I \_\_\_\_\_, declare that the particulars herein and on the attached schedules are true and complete and that the above amount will be paid by Direct Debit under the Revenue Number shown herein.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Designation of Signatory \_\_\_\_\_ Phone Number \_\_\_\_\_

- (1) The quantity to be entered here is the quantity delivered from warehouse for home consumption, including any beer consumed on the brewery premises, plus any additions for previous underdeclarations
- (2) Only repayments that have been authorised by the Revenue Official can be deducted here.

Appendix 5 – Home Consumption Warrant

**Home Consumption Warrant C&E 1115 (Sample)**

(Alcohol beverages and tobacco products)

<b>Name and Address of Person Paying Duty</b>			<b>Warrant Number and Date (for official use)</b>		
<b>Month</b>	<b>Year</b>	<b>Payer Revenue Number</b>		<b>Tax Type</b>	
<b>Warehouse Code (IETW)</b>	<b>Trader Code (IEWK)</b>	<b>Wt. No.</b>	<b>Wt. Date</b>	<b>Warehouse Name</b>	
<b>Description of Goods</b>	<b>ERN Code</b>	<b>No of cases</b>	<b>Quantity for Duty</b>	<b>Rate of duty</b>	<b>Duty Payable</b>

<b>Tick as Appropriate</b>		<b>Value for VAT</b>	<b>Total Excise Duty Payable</b>
<b>Duty Paid</b>	<b>Duty Deferred</b>	€	€
			<b>VAT Payable</b>
			€
			<b>Total Payable</b>
			€

**To the officer in charge:** I hereby declare that in the above month that the products specified hereon were delivered from the above warehouse in accordance with the relevant statutory provisions.

Name of Warehousekeeper:----- Signature:-----

Date:----- Phone Number:-----

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

**Note: This manual is currently subject to review and may not reflect up-to-date position.**

**Most recent version.**