

# The Electronic Excise Declaration System (EEDS) Manual

**Revenue Operational Manual**

Revised Edition – November 2014

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## Introduction to Manual

This is a revised version of Revenue's Excise Manual on the **Electronic Excise Declaration System (EEDS)**. 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 1](#)),
- Tax Warehouse Declarations ([Section 2](#)),
- Vehicle Registration Tax Declarations ([Section 3](#)).

The manual should be read in conjunction with the following Staff Instructions and Trader Guide:

[Authorisation of Warehousekeepers and Approval of Tax Warehouse Manual](#),

Administration and Control of Tax Warehouses Manual:

[Part 1 – General Warehousekeeping](#)

[Part 2 – Breweries, Microbreweries and Cider Manufacturers](#)

[Movement of Excisable Products Manual](#),

[Vehicle Registration Tax Manuals](#),

[Electronic Excise Declaration System](#) – A Guide for Users of the System,

[AEP Integrated Accounting Staff Guide](#).

## **Section 1. Excise Duty Entries (EDEs)**

### **1.1 Introduction**

The Excise Duty Entry C&E 1087 (EDE) 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 (Revenue) Input (CI).

The excise declaration form, C&E1087 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 sufficient hard copies of the C&E 1087 available to meet demands.

For an overview of the Integrated Taxation System see Chapter 2, [AEP Integrated Accounting Staff Guide](#).

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

### **1.2 Registration**

All customers using the Electronic Excise Declaration System (EEDS) will be registered in Revenue’s Central Registration System (CRS) 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, [Movement of Excisable Products Manual](#)). When approval has been granted the 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 par 5.3, [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.

## **1.3 Deferred Payment**

All Duty and Tax liabilities in the EEDS must be met by means of the Deferred Payment Scheme and/or Non-Deferred up-front payment methods, i.e. Payments on Account or Electronic Funds Transfer (EFT). Top-Up deposits may also be made by EFT.

All Registered Consignees will be required to enter into a direct debit deferred payment arrangement. AEP Accounts Unit, 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 it relates to that tax).

All applications to participate in the scheme should be forwarded to AEP Accounts Unit where the application will be processed and, if approved, recorded in ITS. AEP Accounts Unit will advise the relevant Revenue Office of all new approvals. Staff in the local Revenue Offices should be aware of the extent of the Direct Debit Guarantees for all their traders. If the Officer becomes aware that the limit is inadequate he/she should bring this to the attention of the trader and ensure that a proper guarantee is in place.

Officers should familiarise themselves with the [AEP Payment Methods](#) available on the Revenue website.

## **1.4 Payment on Account**

Up-front payments will be categorised in the EEDS as 'Payments on Account'. 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 payments. Traders may make payments as frequently as they wish each month. Payments other than Electronic Fund Transfer (EFT) may be presented at any Revenue Office with accounting facilities where a receipt will be issued in respect of the amount paid. For a list of offices dealing with payment by Electronic Fund Transfer (EFT), please see [Appendix 7 of the EEDS Traders Guide](#).

#### **1.4.1 Lodgements to Payment on Account**

All lodgements to Payment on Account must be by way of bank draft or EFT. These will be made via Local Payment Accounting (LPA). For details on LPA and how to use it please see Chapter 7, [AEP Integrated Accounting Staff Guide](#). This Chapter provides guidelines on how to record remittances, how to ring-fence certain remittances, how to delete remittances and how to deal with suspended remittances.

#### **1.5 Look-Up Payment Arrangements**

For details on how to interrogate ITS for information on Direct Debit and Bank Guarantee details see Chapter 3 (Look Up Functions), pars 3.1. to 3.3., [AEP Integrated Accounting Staff Guide](#).

#### **1.6 End of Month Statements**

Please see Chapter 10, [AEP Integrated Accounting Staff Guide](#) for details on the monthly statements, bank runs, ring-fenced sums and cash carry forwards.

#### **1.7 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 (Revenue) Input (CI).

##### **1.7.1 DTI Declarations**

Using their own software DTI users prepare EDEs on their own p.c. 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 a ROS Certificate. The procedure for obtaining a ROS Certificate is set out at [Appendix 2](#).

##### **1.7.2 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) and also the [ROS Guide](#).

##### **1.7.3 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 see that it is complete, that the Excise Reference Number agrees with the description of the goods, that it is signed by the declarant and that arrangements are in place for the payment of the tax. The Officer should refer to the box-by-box completion of an EDE as a guideline to inputting a hard-copy declaration. The following paragraphs set out the steps involved in inputting the EDE to the new system.

#### **1.7.4 Inputting a Customs Input (CI) EDE**

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

[...]

#### **1.7.5 Screen 1: EDE Declaration**

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

[...]

#### **1.7.6 Screen 2: Item Detail (Line Item)**

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

[...]

#### **1.7.7 Screen 3: Summary Information**

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

[...]

#### **1.7.8 Look Up Processed EDE and Access the Entry Number**

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

[...]

#### **1.7.9 Processed EDE (Electronic Version)**

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

[...]

#### **1.7.10 Look Up Facility for EDEs**

Detailed information on the Look Up facility in general is available in paragraphs 3.4 of the [AEP Integrated Accounting Staff Guide](#).

#### **1.7.11 Information on Customer's Excise Tax Position**

Details of a customer's C&E & VRT status is available within ITS. The records contain all liabilities arising from EDE declarations, as well as from SADs, Warehouse Warrants, VRT Declarations; and all lodgements made to the account. It also contains current Deferred and Payment on Account Balances.

Information on how to access this information can be found in paragraph 3.5.of the [AEP Integrated Accounting Staff Guide](#).

#### **1.7.12 Short C.I. for EDE**

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

[...]

### **1.8 Work Flow**

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

[...]

#### **1.9 EDE Short Payments**

When a short payment arises after clearance of goods a new EDE can be input for the difference or alternatively the Short CI facility can be used. Details of the underpayment should be forwarded immediately to the declarant and an additional EDE covering the underpayment requested. Details on the second EDE should only include the items in which the error arose, e.g. if quantity was understated the additional quantity should only be entered along with details of the tax underpaid; if the rate of duty was incorrect then only the tax underpaid should be included. Both EDEs should be crossed referenced.

#### **1.10 Cancelling EDE**

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

[...]

#### **1.10.1 Cancel EDE Function**

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

[...]

## **Section 2. Tax Warehouses Declarations**

### **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 heretofore. Staff in Accounts Offices will enter these warrants to the Warehousing System as normal. An extract from this system is interfaced with ITS, from where the duties are collected.

### **2.2 Types of Warrants**

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

- (i) C&E 1115 Home Consumption Warrant [Appendix 6](#)
- (ii) C&E 1098 The Brewer Beer Duty Return [Appendix 4](#)
- (iii) C&E 1108 Mineral Oil Warrant [Appendix 5](#)

### **2.3 Registration**

All customers using the Electronic Excise Declaration System (EEDS) will be registered in Revenue's Central Registration System (CRS) 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 heretofore. These TAN numbers will be converted within the system into standard Revenue tax-head numbers.

For new customers, all those using the tax warehouse system require formal Revenue approval or registration before they can deposit goods in a tax warehouse. The existing procedures for seeking approval for a tax warehouse or as an authorised warehousekeeper remain in place. Once approval has been granted the registration will be recorded on SEED and on CRS by the Office issuing the approval).

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

### **2.4 Payment Arrangements - General**

All Duty and Tax liabilities in the EEDS must be met by means of the Deferred Payment Scheme and/or Non-Deferred up-front payment methods, i.e. Payments on Account or Electronic Funds Transfer (EFT).

#### **2.4.1 Deferred Payment**

The AEP Accounts Unit 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 it relates to that tax).

All applications to participate in the scheme should be forwarded to AEP Accounts Unit where the application, if approved, will be processed and recorded in ITS by that Unit.

AEP Accounts Unit will advise the relevant Revenue Office of all new approvals. Staff in the local Revenue Offices should be aware of the extent of the Direct Debit Guarantee for all their traders and the breakdown of the guarantee that is allocated to their warehouse. While 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 should bring this to the attention of the trader and ensure that a proper guarantee is in place.

An information leaflet outlining the Deferred Payment scheme is available on the website via this link [AEP Payments Method](#).

#### **2.4.2 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”.

In Tax Warehouses such payments are most likely to arise in the context of the payment of VAT on wines and spirits deliveries for home consumption, top-ups for alcohol products and allocations, and for daily deposits on mineral oil.

In relation to payments for mineral oil tax, the daily lodgement of a guaranteed cheque will no longer apply from September 19th 2014. Payments by Electronic Fund Transfer (EFT) to cover the liability accruing during the month continue to apply. For a list of offices dealing with payment by Electronic Fund Transfer (EFT), please see [Appendix 7 of the EEDS Traders Guide](#). Payments, other than EFT to these accounts may be presented at any Revenue Office with cash-accounting facilities. The transaction will be recorded via the Local Payment Accounting (LPA) system and a receipt will be issued in respect of the exact amount paid.

It is critically important that staff accepting these payments and processing them via LPA, make sure that they are properly ring-fenced so as to ensure that the funds are available to meet the end of month excise liabilities. If the payments are not ring-fenced there is every possibility that they might be used to meet other tax liabilities for the trader.

For details on recording these payments see Chapter 7, [AEP Integrated Accounting Staff Guide](#) which provides guidelines on how to record remittances, how to ring-fence certain remittances, how to delete remittances and how to deal with suspended remittances.

#### **2.4.3 Look Up Payment Arrangements**

For details on how to interrogate ITS for information on Direct Debit and Bank Guarantee details see Chapter 3 (Look Up Functions), pars 3.1. to 3.3., [AEP Integrated Accounting Staff Guide](#).

#### **2.4.4 End of Month Statements**

Please see Chapter 10, [AEP Integrated Accounting Staff Guide](#) for details on the monthly statements, bank runs, ring-fenced sums and cash carry forwards.

### **2.5 Processing Tax Warehouse Warrants**

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

#### **2.5.1 Inputting the Warrant**

The trader prepares the warrant/s as appropriate to his business and presents it to the appropriate Revenue Accounts Office within the time limits as set out in the existing instructions.

The Officer in the Accounts Office should, on a selective basis, check that the ERN agrees with the description of the goods on the warrant. If in order, all the details on the warrant should then be input to warehousing system of the EEDS, which will check/verify that:

- The ERN is valid;
- The Rate of Duty is valid;
- The Duty and VAT Calculation is accounted for in the Totals Summary;
- Total liability on the warrant is debited in the first instance against any credit in the Payment on Account record. If the credit in the Payment on Account record does not equate with the total liability on the warrant the system will compare the outstanding liability with the Direct Debit Guarantee limit and debit that account with the balance required to meet the outstanding liability.

The details on each warrant in the Warehousing System will be automatically loaded into ITS and the trader's record updated.

### **2.5.2 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, but the Officer should formally warn the trader of his obligations in relation to liability to excise duty, to remain within the limits of his guarantee and any lodgements to the payment on account file. Any subsequent repeat of this problem should be brought to the attention of the assistant principal for appropriate action as necessary.

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.

## **2.6 Underpayments and Overpayments of Tax**

When an Underpayment or Overpayment is indicated on inputting of the warrant by the Regional Accounts Office, the Officer responsible for the administration and control of the Trader should be contacted immediately, so that the trader can correct the warrant or immediately present an amended warrant.

## **Section 3. Vehicle Registration Tax (VRT) Declarations**

### **Introduction**

As on and from 1 September 2010, the National Car Testing Service (NCTS) have been appointed as a ‘competent person’ to carry out certain VRT related functions on behalf of Revenue, and have also been authorised to use Revenue vehicle registrations systems, and collect VRT on the registration of both new and used vehicles at such centres.

### **3.2 Declaration Forms**

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

### **3.3 Registration**

#### **3.3.1 Existing TAN Holders**

All customers making a VRT Declaration should be registered in Revenue’s Central Registration System (CRS) under the new tax-head registration of “VRT”.

Existing customers can continue to use their TAN as heretofore.

#### **3.3.2 Assignment of New TANs**

For new customers seeking approval as VRT TAN-holders, the existing requirements, as outlined in the [VRT Manual 10](#), remain in place and should be adhered to. Once approval has been granted, the registration will be recorded on Revenue’s Central Registration System (CRS) by the Office issuing the approval.

### **3.4 Payment Arrangements**

#### **3.4.1 Deferred Accounts**

The deferred payment system will continue to be managed by AEP Accounts Unit. Once a deferred payment arrangement has been approved it will be recorded in ITS by AEP Accounts Unit. Information on the application procedure for entry to the Deferred Payment scheme can be found in the information leaflet [A Guide to Methods of Payment for VRT Traders](#), available on the website.

#### **3.4.2 Payment on Account**

Payments other than under Direct Debit will be categorised in the EEDS as ‘Payment on Account’, colloquially known as “Cash”. 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”, i.e. cash on hands. 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 par [3.4.3](#) below regarding traders without deferred accounts. Top up lodgements should only be made by way of bank draft or Electronic Fund Transfer (EFT).

All VRT payments should be brought to account through the LPA system. For details on recording these payments see Chapter 7, [AEP Integrated Accounting Staff Guide](#). This chapter provides guidelines on how to record, ring-fence or delete remittances and how to deal with suspended remittances.

The procedures for the look up of customer financial information are set out in Chapter 3, [AEP Integrated Accounting Staff Guide](#).

Staff should note that from 19th September 2014 (e-Day) payment by cheque should be treated as an exception and customers should be encouraged to use electronic payments for all future transactions.

### **3.4.3 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. If Deferred is selected and the customer does not have a Deferred account the payment will still be allocated to the customer’s account in ITS.

## **3.5 Accounting for VRT**

VRT payments will be accounted for in ITS under a VRT tax-head created for that purpose. There is also a subhead under VRT for VAT on new means of transport. The main VAT subhead should not be used for this purpose.

## **3.6 Processing of VRT Declarations**

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

## **3.7 Overpayments**

VRT repayments are dealt with in the Revenue District where the customer resides.

## **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](#)**

Revenue Office list (EOL)

### **[Appendix 2C](#)**

Office of Import Codes

### **[Appendix 2D](#)**

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 1108 Mineral Oil Home Consumption Warrant (Sample)

### **[Appendix 6](#)**

C&E 1115 Home Consumption Warrant (Sample)

### **[Appendix 7](#)**

List of Offices dealing with EFT payments

### **[Appendix 8](#)**

Links to Internal Revenue Documents

# **Appendix 1**

## **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:

AAD1, AAD2, AAD3, AADM, AADU

**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.*

### **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 (box 24 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 land mailed 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 1890 201 106 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](#)

**Appendix 2A**  
**ISO alpha List of country codes**

ISO ALPHA CODE	COUNTRY
AD	ANDORRA
AE	UNITED ARAB EMIRATES
AF	AFGHANISTAN
AG	ANTIGUA AND BARBUDA
AI	ANGUILLA
AL	ALBANIA
AM	ARMENIA
AN	NETHERLANDS ANTILLES
AO	ANGOLA
AQ	ANTARCTICA
AR	ARGENTINA
AS	AMERICAN SAMOA
AT	AUSTRIA
AU	AUSTRALIA
AW	ARUBA
AZ	AZERBAIJAN
BA	BOSNIA AND HERZEGOVINA
BB	BARBADOS
BD	BANGLADESH
BE	BELGIUM
BF	BURKINA FASO
BG	BULGARIA
BH	BAHRAIN
BI	BURUNDI
BJ	BENIN
BM	BERMUDA
BN	BRUNEI DARUSSALAM
BO	BOLIVIA
BR	BRAZIL
BS	BAHAMAS
BT	BHUTAN
BV	BOUVET ISLAND
BW	BOTSWANA
BY	BELARUS
BZ	BELIZE
CA	CANADA
CC	COCOS (KEELING) ISLANDS
CD	CONGO, THE DEMOCRATIC REPUBLIC OF THE
CF	CENTRAL AFRICAN REPUBLIC
CG	CONGO
CH	SWITZERLAND
CI	COTE D'IVOIRE

<b>ISO ALPHA CODE</b>	<b>COUNTRY</b>
CK	COOK ISLANDS
CL	CHILE
CM	CAMEROON
CN	CHINA
CO	COLOMBIA
CR	COSTA RICA
CU	CUBA
CV	CAPE VERDE
CX	CHRISTMAS ISLAND
CY	CYPRUS
CZ	CZECH REPUBLIC
DE	GERMANY
DJ	DJIBOUTI
DK	DENMARK
DM	DOMINICA
DO	DOMINICAN REPUBLIC
DZ	ALGERIA
EC	ECUADOR
EE	ESTONIA
EG	EGYPT
EH	WESTERN SAHARA
ER	ERITREA
ES	SPAIN
ET	ETHIOPIA
FI	FINLAND
FJ	FIJI
FK	FALKLAND ISLANDS (MALVINAS)
FM	MICRONESIA, FEDERATED STATES OF
FO	FAROE ISLANDS
FR	FRANCE
GA	GABON
GB	UNITED KINGDOM
GD	GRENADA
GE	GEORGIA
GF	FRENCH GUIANA
GH	GHANA
GI	GIBRALTAR
GL	GREENLAND
GM	GAMBIA
GN	GUINEA
GP	GUADELOUPE
GQ	EQUATORIAL GUINEA
GR	GREECE
GS	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS

<b>ISO ALPHA CODE</b>	<b>COUNTRY</b>
GT	GUATEMALA
GU	GUAM
GW	GUINEA-BISSAU
GY	GUYANA
HK	HONG KONG
HM	HEARD ISLAND AND MCDONALD ISLANDS
HN	HONDURAS
HR	CROATIA
HT	HAITI
HU	HUNGARY
ID	INDONESIA
IE	IRELAND
IL	ISRAEL
IN	INDIA
IO	BRITISH INDIAN OCEAN TERRITORY
IQ	IRAQ
IR	IRAN, ISLAMIC REPUBLIC OF
IS	ICELAND
IT	ITALY
JM	JAMAICA
JO	JORDAN
JP	JAPAN
KE	KENYA
KG	KYRGYZSTAN
KH	CAMBODIA
KI	KIRIBATI
KM	COMOROS
KN	SAINT KITTS AND NEVIS
KP	KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF
KR	KOREA, REPUBLIC OF
KW	KUWAIT
KY	CAYMAN ISLANDS
KZ	KAZAKSTAN
LA	LAO PEOPLE'S DEMOCRATIC REPUBLIC
LB	LEBANON
LC	SAINT LUCIA
LI	LIECHTENSTEIN
LK	SRI LANKA
LR	LIBERIA
LS	LESOTHO
LT	LITHUANIA
LU	LUXEMBOURG
LV	LATVIA
LY	LIBYAN ARAB JAMAHIRIYA

<b>ISO ALPHA CODE</b>	<b>COUNTRY</b>
MA	MOROCCO
MC	MONACO
MD	MOLDOVA, REPUBLIC OF
MG	MADAGASCAR
MH	MARSHALL ISLANDS
MK	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF
ML	MALI
MM	MYANMAR
MN	MONGOLIA
MO	MACAU
MP	NORTHERN MARIANA ISLANDS
MQ	MARTINIQUE
MR	MAURITANIA
MS	MONTSERRAT
MT	MALTA
MU	MAURITIUS
MV	MALDIVES
MW	MALAWI
MX	MEXICO
MY	MALAYSIA
MZ	MOZAMBIQUE
NA	NAMIBIA
NC	NEW CALEDONIA
NE	NIGER
NF	NORFOLK ISLAND
NG	NIGERIA
NI	NICARAGUA
NL	NETHERLANDS
NO	NORWAY
NP	NEPAL
NR	NAURU
NU	NIUE
NZ	NEW ZEALAND
OM	OMAN
PA	PANAMA
PE	PERU
PF	FRENCH POLYNESIA
PG	PAPUA NEW GUINEA
PH	PHILIPPINES
PK	PAKISTAN
PL	POLAND
PM	SAINT PIERRE AND MIQUELON
PN	PITCAIRN
PR	PUERTO RICO

<b>ISO ALPHA CODE</b>	<b>COUNTRY</b>
PS	PALESTINIAN TERRITORY, OCCUPIED
PT	PORTUGAL
PW	PALAU
PY	PARAGUAY
QA	QATAR
RE	REUNION
RO	ROMANIA
RU	RUSSIAN FEDERATION
RW	RWANDA
SA	SAUDI ARABIA
SB	SOLOMON ISLANDS
SC	SEYCHELLES
SD	SUDAN
SE	SWEDEN
SG	SINGAPORE
SH	SAINT HELENA
SI	SLOVENIA
SJ	SVALBARD AND JAN MAYEN
SK	SLOVAKIA
SL	SIERRA LEONE
SM	SAN MARINO
SN	SENEGAL
SO	SOMALIA
SR	SURINAME
ST	SAO TOME AND PRINCIPE
SV	EL SALVADOR
SY	SYRIAN ARAB REPUBLIC
SZ	SWAZILAND
TC	TURKS AND CAICOS ISLANDS
TD	CHAD
TF	FRENCH SOUTHERN TERRITORIES
TG	TOGO
TH	THAILAND
TJ	TAJKISTAN
TK	TOKELAU
TM	TURKMENISTAN
TN	TUNISIA
TO	TONGA
TP	EAST TIMOR
TR	TURKEY
TT	TRINIDAD AND TOBAGO
TV	TUVALU
TW	TAIWAN, PROVINCE OF CHINA
TZ	TANZANIA, UNITED REPUBLIC OF
UA	UKRAINE

<b>ISO ALPHA CODE</b>	<b>COUNTRY</b>
UG	UGANDA
UM	UNITED STATES MINOR OUTLYING ISLANDS
US	UNITED STATES
UY	URUGUAY
UZ	UZBEKISTAN
VA	HOLY SEE (VATICAN CITY STATE)
VC	SAINT VINCENT AND THE GRENADINES
VE	VENEZUELA
VG	VIRGIN ISLANDS, BRITISH
VI	VIRGIN ISLANDS, U.S.
VN	VIET NAM
VU	VANUATU
WF	WALLIS AND FUTUNA
WS	SAMOA
YE	YEMEN
YT	MAYOTTE
YU	YUGOSLAVIA
ZA	SOUTH AFRICA
ZM	ZAMBIA
ZW	ZIMBABWE

**Appendix 2B**  
**Revenue Office List (EOL)**

NAME	ADDRESS
Arklow	Tyrells Buildings, North Quay, Arklow
Athlone	Pearse Street, Athlone
Athy	St Davids House, Block F, Athy Business Park, Co Kildare
Bantry	Marino House, Wolfe Tone Square, Bantry, Co Cork
Belview Waterford	Customs & Excise, Belview Port, Waterford
Carlow	6/8 Lower Staplestown Road, Carlow.
Castlebar	Davitt House, Castlebar, Co. Mayo.
Cavan	First Floor, Newcourt Centre, Church Street, Cavan.
Clare	Government Offices, Kilrush Road, Ennis, Co. Clare
CLO (Excise)	Vima Office, Government Offices Millennium Centre, Dundalk, Co. Louth.
Clonmel	New Quay, Clonmel, Co. Tipperary.
Cork Airport	Revenue House, Blackpool, Cork
Cork East	Revenue House, Blackpool, Cork.
Cork North West	Revenue House, Blackpool, Cork.
Cork South West	Revenue House, Blackpool, Cork
Donegal	Donegal Public Services Centre, Drunlonagher, Donegal.
Drogheda Excise	Government Offices, Millennium Centre, Dundalk, Co. Louth
Drogheda Port	Government Offices, Millennium Centre, Dundalk, Co. Louth
Dublin Airport	Customs & Excise, Cargo Terminal No 1, Dublin Airport
Dublin City Centre North City Business Taxes District	Aras Bhrughha, 9/15 Upper Connell Street, Dublin 1
Dublin Port	New Custom House, Promenade Road, Dublin 3
Dublin South City	85/93 Lower Mount Street, Dublin 2
Dublin South County	CMU, 1 <sup>st</sup> Floor, Plaza Complex, Belgard Road, Tallaght, Dublin 24.
Dun Laoghaire- Rathdown	Landsdowne House, Landsdowne Road, Dublin 4.
Dun Laoghaire Quayside	Customs & Excise, Ferryport, Dun Laoghaire, Co Dublin
Dundalk Excise	Government Offices, Millennium Centre, Dundalk, Co. Louth
Dundalk Port	Government Offices, Millennium Centre, Dundalk, Co. Louth
Fingal	IRDS 1st Floor, Block D, Ashtown Gate Navan Road, Dublin 15
Foynes	Customs & Excise, Foynes Harbour, Foynes, Co Limerick
Galway Port	Geata na Cathrach, Fair Green, Galway
Galway County	Geata na Cathrach, Fair Green, Galway
Galway Roscommon	Geata na Cathrach, Fair Green, Galway
Greenore Excise	Government Offices, Millennium Centre, Dundalk, Co. Louth
Greenore Port	Government Buildings, Millennium Centre, Dundalk, Co Louth
Kerry	Government Buildings, Spa Road, Tralee, Co. Kerry
Kildare District-Mount	Audit & Compliance Unit, 1 <sup>st</sup> Floor Grattan House, Mount St, D 2.
Kildare District - Naas	St Davids House, North Main St., Naas, Co. Kildare
Kilkenny	Government Offices, Hebron Road, Kilkenny.
Killybegs	Customs & Excise, Killybegs, Co Donegal

LCD (DTM), Tallaght	LCD, Drink Tobacco & Multiples, St. John's House, High Street, Tallaght, Dublin 24
LCD (DTM), Cork	LCD, Drinks, Tobacco and Multiples, Revenue House, Blackpool, Cork
LCD (DTM), Dublin	LCD, Drink, Tobacco & Multiples Unit, Ballaugh House, 73/79 Lower Mount St., Dublin 2
LCD (Food Industry) Limerick.	LCD, Ground Floor, Sarsfield House, Limerick.
LCD (HIM) Cork.	LCD, HIM, Revenue House, Blackpool, Cork.
LCD (HIM), Dublin	LCD, HIM, Ballaugh House, 73/79 Lower Mount St., Dublin 2
Letterkenny	Revenue Office, High Road, Letterkenny, Co Donegal
Limerick Excise	River House, Charlotte Quay, Limerick
Limerick Docks	Customs & Excise, Dock Road, Limerick
Monaghan Station	Revenue Office, M: TEK II Building, Armagh Road, Monaghan.
Navan	Revenue Office, Abbey Buildings, Abbey Road, Navan, Co Meath
New Ross	Customs & Excise, New Ross, Co Wexford
Oil Wharf, Dublin	c/o Esso House, Alexandra Road, Dublin 1.
Portlaoise Mail Centre	Clonminam Industrial Estate, Portlaoise, Co. Laois
Roscommon	Government Buildings, Convent Road, Roscommon
Rosslare Harbour	Customs & Excise, Terminal Building, Rosslare Europort, Co Wexford
Shannon Airport	Customs & Excise, Freight Terminal 1, Shannon Airport, Co Clare
Sligo	Government Offices, Cranmore Road, Sligo
Thurles	Government Offices, Stradavoher, Thurles, Co. Tipperary
Tivoli	Customs & Excise, Tivoli Container Compound, Tivoli, Cork
Waterford	4 <sup>th</sup> Floor, Government Buildings, The Glen, Waterford
Wexford	Government Offices, Anne Street, Wexford
Whitegate	Whitegate Oil Refinery, Whitegate, Co Cork

**Appendix 2C**  
**Office of Import/Export Codes**

OFFICE CODE	NAME OF OFFICE
IEDUB400	Dublin Airport
IEDUB100	Dublin Port
IEORK400	Cork Airport
IESNN400	Shannon Airport
IEDLG100	Dun Laoighaire Port
IETIV100	Tivoli, Cork
IEBYT100	Bantry, Co. Cork
IEWHI100	Whitegate, Co. Cork
IEGWY100	Galway
IESLI100	Sligo
IEDRO100	Drogheda Port, Co. Louth
IEDDK100	Dundalk Port, Co. Louth
IEGRN100	Greenore Port, Co. Louth
IEKBS100	Killybegs, Co. Donegal
IEMON300	Monaghan, Co. Monaghan
IELTR300	Letterkenny, Co. Donegal
IELMK100	Limerick Docks, Limerick
IEFOV100	Foynes, Co. Limerick
IETRA100	Tralee Government Buildings
IEKLN100	Kilkenny
IEWAT100	Waterford Government Buildings
IEFCW100	Frank Cassin Wharf, Waterford
IEWAT101	Belview, Waterford
IENRS100	New Ross, Co. Wexford
IEROS100	Rosslare Harbour, Co. Wexford
IEARK100	Arklow, Co. Wicklow
IEWIC100	Wicklow, Co. Wicklow
IEAUG100	Aughinish
IEBYT100	Leahill
IEBYT101	Whiddy
IECOB100	Cobh
IECTB100	Castletownbere
IEDNM100	Dunmore East
IEFEN100	Fenit
IEKLN100	Kinsale
IEMOT100	Moneypoint
IERIN100	Ringaskiddy
IETAR100	Tarbert
IEYOU100	Youghal
IEORK401	Cork Sullivans Quay
IEDUB101	Dublin Mount Street

<b>OFFICE CODE</b>	<b>NAME OF OFFICE</b>
IELMK101	Limerick River House
IEDUB102	AEP Castle House
IEGWY101	Galway County
IEGWY102	Galway Regional Office
IEORK100	Cork Regional Office

## Appendix 2D

Link to the [Electronic Excise Declaration System \(EEDS\) Trader Guide](#) where **Excise Reference Numbers (ERN)** are now located.

*Choose List of Appendices/Appendix 2D (page 29)*

**Appendix 3**  
**EXCISE DUTY ENTRY C&E 1087 (Sample)**

1. Supplier:				2. Importer: <span style="float: right;">Revenue No. (tax type)</span>			
				IERT Number Local Number:			
3. Declarant: <span style="float: right;">Revenue No. (tax type)</span>				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	

				<b>26. SUMMARY</b>				
26.1 Total Excise		€	26.2 Total VAT		€	26.3 Grand Total		€
26.4 Grand Total Preferred Payment Method (please insert code as appropriate) Cash: A or Deferred: F						27. Payer Revenue No. (Tax Type)		
28. Declarant Signature								
Declarant Name (block letters)			Phone No.			Date		
For Official Use								
Officers Signature & Date Stamp								

## Appendix 4

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

C&E 1098 (Rev. 4)

<b>Name and Address of Person Paying Tax</b>		No. and Date (for official use):		
		Warehouse Name	IETW No.	IEWK 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)			
<b>NET PAYABLE (ERN 9820)</b> (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)			
<b>NET PAYABLE (ERN 9827)</b> (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 (Mineral Oil) C&E 1108 (Rev 6) (Sample)

Name and Address of Person Paying Tax		Warrant Number and Date (for official use)		
Month/Period	Year	Payer Revenue Number		Tax Type C & E
Warehouse Code (IETW)	Trader Code (IEWK)	Warehouse Wt. No.	Warehouse Wt. Date	Warehouse Name

Description of Goods	ERN Code* (see footnote)	Quantity for Tax (‘000 litres)	Rate of Tax	Tax Payable €
Petrol	7014			
Aviation Gasoline	7012			
Heavy Oil for use as a propellant	7108			
Other Heavy Oil - for use other than as a propellant	7103			
Kerosene - for use other than a propellant	7102			
Fuel Oil	7120			
L.P.G. for use as a propellant	7202			
L.P.G. for use other than as a propellant	7200			
Substitute Fuel for use as a propellant instead of petrol	7126			
Substitute Fuel for use as a propellant instead of diesel	7123			
Substitute fuel for use other than as a propellant	7124			
<b>Total Mineral Oil Tax Payable:</b>				<b>€</b>

I hereby declare that the above is a true and complete account of all mineral oil products delivered to home consumption from the above warehouse during the month/period specified and that the amount shown for “Total Mineral Oil Tax Payable” is correct. Where reduced rates of mineral oil tax\* are claimed I declare that such products were delivered for use in accordance with the relevant statutory provisions governing such claims.

Name of Warehousekeeper: \_\_\_\_\_

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

Phone Number: \_\_\_\_\_

\*The entering of an ERN (Excise Reference Number) code on the warrant indicates whether a product is being tax paid at the appropriate standard rate of mineral oil tax, or at a reduced rate (i.e. a rate lower than the standard rate). The standard rate for light oil is the rate of mineral oil tax for petrol, and the standard rate for heavy oil, L.P.G., and substitute fuel is the rate of mineral oil tax for use as a propellant.

**Appendix 6**  
**Home Consumption Warrant C&E 1115 (Sample)**  
 (Alcohol beverages and tobacco products)

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

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

**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 entering of an ERN (Excise Reference Number) code on the warrant indicates whether a product is being tax paid at the appropriate standard rate of mineral oil tax, or at a reduced rate (i.e. a rate lower than the standard rate). The standard rate for light oil is the rate of mineral oil tax for petrol, and the standard rate for heavy oil, L.P.G., and substitute fuel is the rate of mineral oil tax for use as a propellant.*

## Appendix 7

For a list of offices dealing with payment by EFT, please see [Appendix 7 of the EEDS Trader Guide](#).

*\*The entering of an ERN (Excise Reference Number) code on the warrant indicates whether a product is being tax paid at the appropriate standard rate of mineral oil tax, or at a reduced rate (i.e. a rate lower than the standard rate). The standard rate for light oil is the rate of mineral oil tax for petrol, and the standard rate for heavy oil, L.P.G., and substitute fuel is the rate of mineral oil tax for use as a propellant.*

## Appendix 8

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

[...]

*\*The entering of an ERN (Excise Reference Number) code on the warrant indicates whether a product is being tax paid at the appropriate standard rate of mineral oil tax, or at a reduced rate (i.e. a rate lower than the standard rate). The standard rate for light oil is the rate of mineral oil tax for petrol, and the standard rate for heavy oil, L.P.G., and substitute fuel is the rate of mineral oil tax for use as a propellant.*