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Revenue Clarifies When Alcohol Tax Is Due

The agency said the levy is triggered when drinks leave a tax warehouse, affecting imports and online orders from abroad.

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Ireland’s tax authority has clarified when Alcohol Products Tax becomes due, saying the levy is triggered when alcohol leaves duty suspension and exits a tax warehouse, a rule that affects importers, warehouse operators and consumers ordering drinks from abroad.

Revenue.ie said individual consumers do not normally pay the tax directly. Instead, the duty falls on the tax warehouse keeper or an importer when the product leaves a warehouse that has been specially authorized by Revenue to produce, process or store alcohol and other excisable goods. For alcohol brought in from outside Ireland, the

importer must pay Irish Alcohol Products Tax, value-added tax and, where relevant, customs duty before Customs will release the shipment.

The guidance also addresses purchases from another European Union member state, including online orders. In those cases, Revenue said the seller in the other EU country should appoint a tax representative based in Ireland to pay excise duty. If that does not happen, the alcohol may be detained, seized and forfeited. Revenue advised consumers to check before placing such orders that the seller has arranged for excise duty to be paid in Ireland.

The agency said excise is paid in the country where the product will be consumed and at that country’s rate, even though each EU member state sets its own rates. It added that anyone planning to bring alcohol into Ireland should contact their local Revenue office for guidance.

The page was published on April 15 and is part of Revenue’s broader guidance on excise duties and alcohol reliefs.