



STATUTORY INSTRUMENTS.

S.I. No. 522 of 2025

E-LIQUID PRODUCTS TAX REGULATIONS 2025

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The Revenue Commissioners, in exercise of the powers conferred on them by section 66 of the Finance Act 2024 (No. 43 of 2024) and by section 917EA (inserted by section 164 of the Finance Act 2003 (No. 3 of 2003)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

Citation.

1. These Regulations may be cited as the E-Liquid Products Tax Regulations 2025.

Commencement.

2. These Regulations come into operation with immediate effect.

Interpretation.

3. (1) In these Regulations—

“Act of 2024” means the Finance Act 2024 (No. 43 of 2024);

“records” means any books, accounts, documents or other recorded information, including information stored in electronic or other form;

“tax reference number” means value-added tax reference number, income tax reference number, or such other tax reference number provided by the Commissioners.

(2) A word or expression that is not defined in paragraph (1) has the same meaning in these Regulations as it has in Chapter 1 of Part 2 of the Act of 2024.

Application for registration as an E-Liquid Products Supplier.

4. Every application for registration under section 60 of the Act of 2024, shall be delivered electronically in such form as the Commissioners may require, and shall contain the particulars specified in Schedule 1, and such other particulars as the Commissioners may from time to time require.

Change in registration particulars.

5. In the event of a change in the particulars referred to in Regulation 4, the supplier shall notify the Commissioners immediately in writing of the change.

Accounting periods.

6. The initial accounting period shall be the 2 calendar month period commencing 1 November 2025. Subsequent accounting periods shall be for each period of 2 months commencing on the first day of January, March, May, July, September, November, or for such other period as the Commissioners may in any particular case allow.

E-Liquid Products Supplier Returns.

7. A supplier, registered in accordance with section 60 of the Act of 2024, shall, for the purposes of section 61 of that Act, make a return and pay the tax due, by electronic means for each accounting period, including accounting periods where supplies of E-Liquid products are not made by that supplier.

E-Liquid Products returned to liable Supplier.

8. Claims for repayment of E-Liquid products tax under section 63 of the Act of 2024 must be submitted by electronic means for each accounting period and in such form as the Commissioners may require.

Repayment of tax by electronic means.

9. Where, on or after 1 November 2025 a repayment under section 64 of the Act of 2024 falls due to be made by the Commissioners, the repayment shall be made by electronic means.

Records to be kept.

10. (1) Every supplier shall, for tax purposes, in addition to any other records required under section 886 of the Taxes Consolidation Act 1997 (No. 39 of 1997) and section 84 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), keep in such form as the Commissioners may require, all the accounts and other records specified in Schedule 2, and shall produce such accounts and records for examination when required to do so by an officer.

(2) Any supplier who claims a repayment of tax in accordance with section 64 of the Act of 2024 shall, in such form as the Commissioners may require, keep all accounts and records relevant to the E-Liquid products concerned and shall produce such accounts and records for examination when required to do so by an officer.

(3) In the case of any record required to be kept under these Regulations, such record shall be produced in a permanent legible form, or reproduced in a permanent legible form, when so required by an officer.

Alterations to records.

11. (1) In respect of any record required to be kept under these Regulations, a person shall not—

- (a) obliterate any entry,
- (b) make any entry that is untrue in any particular, or
- (c) alter or cancel any entry, except for the purpose of correcting an error.

(2) Any alteration or cancellation made under paragraph (1)(c) shall be made in a manner that does not render illegible, in whole or in part, the original entry.

Signing of applications and returns.

12. An application or return required for the purpose of the tax shall be signed—

- (a) in the case of an individual, by such individual, or by a person authorised in writing to sign such application or return on behalf of such individual,
- (b) in the case of a body corporate, by a director, company secretary or any person authorised in writing by one of them under the company seal to sign such application or return on behalf of the body, and
- (c) in the case of an unincorporated body of persons, by one of the partners or any person authorised by one of them to sign such application or return on behalf of the body.

Preservation of records.

13. (1) Except where the Commissioners may otherwise allow or require, the records required under these Regulations shall—

- (a) be preserved for a period of not less than 6 years from the date of the last entry in such records, and
- (b) be kept at the registered place of business in the State of the person concerned, or such other place as the Commissioners may in any particular case allow.

(2) Except where otherwise required by the Commissioners, the records referred to in paragraph (1) may be kept by any electronic, photographic or other process that—

- (a) ensures the integrity of the record, and
- (b) allows the record to be readily displayed in a legible form, or reproduced in a permanent legible form.

Regulation 4

SCHEDULE 1

PARTICULARS TO BE INCLUDED IN AN APPLICATION FOR E-LIQUID PRODUCTS
SUPPLIER REGISTRATION

1. Name and trading name, if applicable, of the supplier.
2. Name of the contact person, together with relevant contact details.
3. Postal address.
4. Email address.
5. Business address where the tax records are kept, if different to the postal address.
6. Tax reference numbers and tax type, including value-added tax reference number, income tax reference number, or any other tax reference number provided by the Commissioners.
7. Name and position within the business of the person(s) authorised to sign registration forms and tax returns on behalf of the supplier.

Regulation 10

SCHEDULE 2

SPECIFIED RECORDS FOR E-LIQUID PRODUCTS SUPPLIERS

1. All records relating to all E-Liquid products received, held, stored, produced, packaged, delivered and supplied during an accounting period including invoices, delivery and purchase records, stock records, specific product information relating to the basis of assessment, Electronic Point of Sale (EPOS) records, and supplier details for all supplies.
2. All records relating to the liability for and payment of tax in an accounting period by an E-Liquid Products Supplier.
3. All records relating to a claim for repayment of tax in an accounting period by an E-Liquid Products Supplier.

GIVEN under my hand,
3 November 2025

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations implement certain provisions of Chapter 1 of Part 2 of the Finance Act 2024 (No. 43 of 2024), which provides for an excise duty, called e-liquid products tax (EPT), on e-liquid products supplied in the State.

These Regulations lay down certain arrangements and requirements in relation to EPT, including matters regarding registration of e-liquid products suppliers, the making and frequency of returns and payment of tax due, returns of e-liquid products, and record-keeping obligations concerning e-liquid products and EPT.

Schedule 1 to the Regulations sets out the particulars that are to be included in an application to register as an e-liquid products supplier. Schedule 2 specifies certain records that suppliers are required to keep and to produce for examination when required.

The Regulations come into operation with immediate effect.

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