



STATUTORY INSTRUMENTS.

S.I. No. 531 of 2025



CONTROL OF EXCISABLE PRODUCTS (AMENDMENT)
REGULATIONS 2025

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The Revenue Commissioners, in exercise of the powers conferred on them by section 153 of the Finance Act 2001 (No. 7 of 2001), and having regard to –

- the acknowledgement by the Council of the European Union that excise duty levels for tobacco products applied by Member States vary, sometimes significantly, due to a number of factors, such as fiscal and public health policy, and
- the Council's recognition of the associated need and capacity of EU Member States to apply appropriate and proportionate control measures to contain risks which are facilitating tax fraud, avoidance or abuse, which threatens or undermines public policy or the protection of human health and life,

hereby make the following Regulations:

1. These Regulations may be cited as the Control of Excisable Products (Amendment) Regulations 2025.

2. These Regulations come into operation on 9 December 2025.

3. The Control of Excisable Products Regulations 2024 (S.I. No. 36 of 2024) are amended –

- (a) in Regulation 48, by substituting “Except as regards products to which Regulation 48A applies, in” for “In”,
- (b) in the heading to the table that follows sub-paragraph (j) of Regulation 48, by substituting “REGULATIONS 48 AND 48A” for “REGULATION 48”, and
- (c) by inserting the following regulation after Regulation 48:

“48A. (1) In determining, for the purposes of section 104(2) of the Act of 2001, whether or not any tobacco products in the possession, control or charge of a person are tobacco products which were brought into the State by that person as a private individual for his or her own use and not to be supplied for consideration, the Commissioners shall have regard to the matters specified at sub-paragraphs (a), (b), (c), (d), (e), (f), (g), (h), (i) and (j) of Regulation 48.

(2) For the purposes of paragraph (1), where a quantity of tobacco products in the possession, control or charge of a person is more than the quantity specified in the Table that follows sub-paragraph (j) of Regulation 48, the quantity in the possession, control or charge of the person shall be

regarded as evidence that such tobacco products were not brought into the State by a private individual for his or her own use.”

GIVEN under my hand,
7 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 concern the implementation of Section 104(2) of Finance Act 2001 (No. 7 of 2001), which permits tobacco products to be brought into the State by a private individual for his or her own use – provided the individual has acquired the tobacco products, duty-paid, in another EU Member State, and transported and accompanied them into the State – and which grants full relief from Irish excise duty on the tobacco products in those circumstances. The provision reflects EU legislation, as set out in Council Directive (EU) 2020/262 of 19 December 2019 laying down general arrangements for excise duty.

The purpose of these Regulations is to strengthen control measures so as to address identified risks regarding increased abuse of the provision. Such abuse is threatening and undermining the effectiveness of Ireland's tobacco tax in supporting the public health and taxation policy objectives for which it is designed, particularly its role in disincentivising smoking, especially among young people. High taxation and high pricing of tobacco is promoted by the World Health Organisation as a highly effective policy approach for governments seeking to reduce smoking prevalence, and this is the driver of Ireland's taxation policy regarding tobacco.

Council Directive (EU) 2020/262 recognises that excise duty levels for tobacco products vary, sometimes significantly, between EU Member States due to a number of factors, such as the different fiscal and public health policies the Member States pursue. The Directive acknowledges that Member States, therefore, may need to take measures to contain risks associated with cross-border flows of excisable products by private individuals, where the risks are facilitating tax fraud, avoidance or abuse, that threatens or undermines public policy or the protection of human health and life.

These Regulations amend the Control of Excisable Products Regulations 2024 (S.I. No. 36 of 2024) by inserting a new Regulation 48A, which deals specifically with tobacco products in the context of Section 104(2) of the Finance Act 2001. Regulation 48A references various matters to which the Revenue Commissioners shall have regard in determining whether tobacco products have been brought into the State by a private individual for his or her own use and, therefore, are permitted to be brought in and to avail of the excise relief. While most of these matters referenced were included in previous legislation (including, most recently, the 2024 Regulations), the new Regulation 48A also provides that where the quantity of tobacco products a person brings into the State is more than certain levels specified in existing legislation – 800 cigarettes, 400 cigarillos, 200 cigars, 1 kilogramme of other tobacco products (e.g. 'roll-your-own' tobacco) – this will be regarded as evidence that the products are not for the individual's own use. Accordingly, in such situations, the full amount will be liable to seizure.

These Regulations come into operation on 9 December 2025.

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