



STATUTORY INSTRUMENTS.

S.I. No. 553 of 2013



EXCISE DUTY ON CIGARETTES (QUANTITATIVE RESTRICTIONS)
ORDER 2013

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I, MICHAEL NOONAN, Minister for Finance, in exercise of the powers conferred on me by section 104(4) (amended by section 47(d) of the Finance (No. 2) Act 2013 (No. 41 of 2013)) of the Finance Act 2001 (No. 7 of 2001), hereby order as follows:

1. This Order may be cited as the Excise Duty on Cigarettes (Quantitative Restrictions) Order 2013.

2. This Order comes into operation on 1 January 2014.

3. In this Order—

“cigarettes” has the same meaning as it has in section 71 of the Finance Act 2005 (No. 5 of 2005);

“specified State” means—

- (a) the Republic of Bulgaria,
- (b) the Republic of Croatia,
- (c) Hungary,
- (d) the Republic of Latvia,
- (e) the Republic of Lithuania, or
- (f) Romania;

“subsection (2)(a)” means subsection (2)(a) of section 104 of the Finance Act 2001 (No. 7 of 2001).

4. Where—

- (a) cigarettes are released for consumption in a specified State, and
- (b) those cigarettes—
 - (i) are acquired by a private individual in such a State for his or her own use and not for commercial purposes, and

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 3rd January, 2014.*

- (ii) are transported into the State before 1 January 2018 by that private individual and accompanied by him or her during such transportation,

then subsection (2)(a) shall not apply to such cigarettes if they exceed 300 in number.



GIVEN under my Official Seal,
18 December 2013.

MICHAEL NOONAN,
Minister for Finance.

EXPLANATORY NOTE

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

This Order excludes cigarettes exceeding 300 in number and transported for personal use from certain Member States from the relief from excise duty, as provided for in Section 104(2)(a) of the Finance Act 2001.

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