



## **Audit of rules-of-origin and tariffs on Irish whiskey**

**Updated - 20 December 2021**

This document contains an updated audit of the rules-of-origin and tariffs on Irish whiskey exports to 45 customs territories, encompassing 74 international markets outside of Ireland and the UK.

Markets are listed by size of Irish whiskey sales. The markets which are highlighted are those where tariffs may be applied on Irish whiskeys which were produced or processed on an all-island/cross-border basis.

This audit is based on the latest guidance and information available from the relevant authorities; including the latest available details of provisions included in UK trade agreements which allow for EU inputs to retain UK originating status. Links to the relevant UK agreement and a reference to the relevant section of the agreement is provided.

Tariffs are listed as either preferential where there is a bilateral trade agreement; or as most favoured nation (MFN) where there is no trade agreement. IE refers to Ireland, otherwise known as Republic of Ireland. NI refers to Northern Ireland.

**The Association is available to provide advice to individual member companies.**

**However, companies are also advised to check with the customs authorities in Ireland or UK and in export destinations, particularly for Irish whiskey produced on all-island/cross-border basis.**

<b>United States</b>	US applies a 0% MFN tariff to Irish whiskey generally. A previously-imposed punitive 25% tariff on NI single malts has been suspended until July 2026
<b>Rest of EU</b> (26 states)	IE is part of the EU, ensuring internal market access to all EU states.  The Protocol on Ireland/Northern Ireland ensures NI goods retain tariff-free access to all EU markets. In any case EU applies a 0% MFN tariff to all Irish whiskey from outside the EU.
<b>Russia</b>	Nether EU or UK has a trade agreement in place.  Russia applies a €1.4/litre MFN tariff to all Irish whiskey.
<b>United Kingdom</b>	NI is part the UK, ensuring internal market access to the UK market.  The EU-UK Trade & Cooperation Agreement ensure IE goods retain tariff-free access to the UK market. In any case. In any case UK applies a 0% MFN tariff to all Irish whiskey from outside the UK.
<b>Southern Africa Customs Union</b> (South Africa, Botswana, Lesotho, Namibia, Swaziland)	EU has a trade agreement in place with SACU under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in IE.  UK has a continuity trade agreement in place with SACU under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in NI.  Under <u>Protocol 1, Article 2(1)(b) of the UK continuity trade agreement</u> , EU inputs to UK exports which have undergone sufficient working or processing (including maturation and blending) will retain UK originating status, meaning a 0% preferential tariff will also apply until the end of 2023 to <ul style="list-style-type: none"> <li>• Irish whiskey blended in NI containing Irish whiskey from IE;</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI.</li> </ul> A 154 cents/litre MFN tariff applies to non-preferential Irish whiskey: <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE containing Irish whiskey from NI of more than 15% of the product value (to be confirmed with authorities);</li> <li>• Spirit distilled in NI but matured AND blended or bottled in IE;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (unless returned for export having not added more than 10% in product value).</li> </ul>
<b>Canada</b>	Canada applies a 0% MFN tariff to all Irish whiskey.
<b>Australia</b>	UK has a trade agreement in place with Australia under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in NI.  Under the rules-of-origin set out in Chapter 4, Irish whiskey will be deemed to be originating in NI if it includes: <ul style="list-style-type: none"> <li>• Grain Irish whiskey distilled in IE and transported to NI (under customs heading 2207 for maturation.</li> </ul>

	<ul style="list-style-type: none"> <li>• Grain Irish whiskey distilled and matured in IE to a maximum of 10% of total product value</li> <li>• Pot still and/or malt Irish whiskey IE to a maximum of 10% of total product value.</li> </ul> <p>The EU is continuing to negotiate a separate trade agreement with Australia.</p> <p>An MFN tariff of [5% of FOB value + 86.9 AUD/ litre of pure alcohol] currently applied to all Irish whiskey deemed to be originating in IE, or deemed to be originating in IE, or deemed to be non-originating in NI.</p>
<b>Ukraine</b>	Ukraine applies a 0% MFN tariff to all Irish whiskey.
<b>Nigeria</b>	Nigeria applies a 20% MFN tariff to all Irish whiskey.
<b>India</b>	India applies a 150% MFN tariff to all Irish whiskey.
<b>Zambia</b>	Zambia applies a 25% MFN tariff to all Irish whiskey.
<b>Kazakhstan</b>	Kazakhstan applies a €0.6/litre MFN tariff to all Irish whiskey.
<b>Israel</b>	Israel applies a 0% MFN tariff to all Irish whiskey.
<b>Japan</b>	Japan applies a 0% MFN tariff to all Irish whiskey.
<b>New Zealand</b>	New Zealand applies a 0% MFN tariff to all Irish whiskey.
<b>Norway</b>	Norway applies a 0% MFN tariff to Irish whiskey.
<b>Kenya</b>	Kenya currently applies a 25% MFN tariff to all Irish whiskey.
<b>Mozambique</b>	<p>EU has a trade agreement in place with Mozambique, which will see tariffs on Irish whiskey being gradually phased-out by February 2023.</p> <p>UK has a continuity trade agreement in place with SACU + Mozambique which will similarly see tariffs on Irish whiskey being gradually phased-out by February 2023.</p> <p>A 10% preferential tariff currently applies to Irish whiskey deemed to be originating in IE and NI.</p> <p>Under <u>Protocol 1, Article 2(1)(b) of the UK continuity trade agreement</u>, EU inputs to UK exports which have undergone sufficient working or processing (including maturation and blending) will retain UK originating status, meaning the reducing preferential tariff will also apply until the end of 2023 to</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in NI containing Irish whiskey from IE;</li> <li>• Spirit distilled in IE but matured AND blended or bottled NI.</li> </ul>

	<p>A 20% MFN tariff applies to non-preferential Irish whiskey:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE containing Irish whiskey from NI of more than 15% of the product value (to be confirmed with authorities);</li> <li>• Spirit distilled in NI but matured AND blended or bottled in IE;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (unless returned for export having not added more than 10% in product value).</li> </ul>
<b>Turkey</b>	Turkey applies a 0% MFN tariff to all Irish whiskey.
<b>Brazil</b>	<p>EU has agreed a trade agreement with the Mercosur bloc (incl. Brazil) but this has not yet been ratified. If implemented, this agreement will see tariffs being gradually phased-out.</p> <p>Brazil currently applies a reduced 18% MFN tariff to all Irish whiskey to 31 December 2022.</p>
<b>Belarus</b>	Belarus applies a €1.4/litre MFN tariff to all Irish whiskey.
<b>Angola</b>	Angola currently applies a 60% MFN tariff to all Irish whiskey.
<b>Switzerland</b>	<p>EU has a trade agreement in place with Switzerland.</p> <p>UK has a continuity trade agreement in place with Switzerland.</p> <p>A 0% preferential tariff applies to Irish whiskey deemed to be originating in IE and NI.</p> <p>Under <u>Protocol 3, Article 2(1)(b) of the UK continuity trade agreement</u>, EU inputs to UK exports which have undergone sufficient working or processing (including maturation and blending) will retain UK originating status, meaning the 0% preferential tariff will also apply until the end of 2023 (TBC) to</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in NI containing Irish whiskey from IE;</li> <li>• Spirit distilled in IE but matured AND blended or bottled NI.</li> </ul> <p>An MFN tariff of [37.0 CHF/100 gross kilogram] applies to non-preferential Irish whiskey:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE containing Irish whiskey from NI;</li> <li>• Spirit distilled in NI but matured AND blended or bottled IE;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (to be confirmed with authorities).</li> </ul>
<b>Thailand</b>	Thailand applies a 60% MFN tariff to all Irish whiskey.
<b>Argentina</b>	<p>EU has agreed a trade agreement with the Mercosur bloc (incl. Argentina) but this has not yet been ratified. If implemented, this agreement will see tariffs on Irish whiskey being gradually phased-out.</p> <p>Argentina currently applies a 20% MFN tariff to all Irish whiskey.</p>

<b>Mexico</b>	Mexico applies a 0% MFN tariff to all Irish whiskey.
<b>China</b>	China applies a 5% MFN tariff to all Irish whiskey.
<b>Serbia</b>	<p>The EU grants trade preferences to the Western Balkans, including Serbia. A 0% preferential tariff applies to Irish whiskey deemed to be originating in IE.</p> <p>UK does not yet have a trade agreement in place. An MFN tariff of [30% + 30.0 RSD/litre] applies to Irish whiskey deemed to be originating in NI.</p> <p>In addition, an MFN tariff of [30% + 30.0 RSD/litre] also applies to other non-preferential Irish whiskey including:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE or NI containing Irish whiskey from the other of more than 10% of the product value (to be confirmed with authorities);</li> <li>• Spirit distilled in IE or NI but matured AND blended or bottled in the other;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (unless returned for export having not added more than 10% in product value).</li> </ul>
<b>Democratic Republic of the Congo</b>	DR Congo applies a 20% MFN tariff to all Irish whiskey.
<b>Uganda</b>	Uganda applies a 25% MFN tariff to all Irish whiskey.
<b>South Korea</b>	<p>EU has a trade agreement in place with South Korea under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in IE.</p> <p>UK has a continuity trade agreement in place with South Korea under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in NI.</p> <p>Under <u>Article 3(1) of the 'Protocol concerning the definition of 'originating products' of the UK continuity trade agreement</u>, EU inputs to UK exports which have undergone sufficient working or processing (including maturation and blending) will retain UK originating status, meaning the 0% preferential tariff will also apply until the end of 2023 to</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in NI containing Irish whiskey from IE;</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI.</li> </ul> <p>A 20% MFN tariff applies to non-preferential Irish whiskey:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE containing Irish whiskey from NI;</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (to be confirmed with authorities).</li> </ul>
<b>Cuba</b>	Cuba applies a 25% MFN tariff to all Irish whiskey.
<b>Malaysia</b>	Malaysia applies a 58.0 MYR/litre MFN tariff to all Irish whiskey.
<b>North Macedonia</b>	North Macedonia applies a 0% MFN tariff to all Irish whiskey.

<p><b>Georgia</b></p>	<p>EU has a trade agreement in place with Georgia under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in IE.</p> <p>UK has a continuity trade agreement in place with Georgia under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in NI.</p> <p>Under <u>Protocol 1, Article 3(1) of the UK continuity trade agreement</u>, EU inputs to UK exports which have undergone sufficient working or processing (including maturation and blending) will retain UK originating status, meaning the 0% preferential tariff will also apply for the time-being to</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in NI containing Irish whiskey from IE;</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI.</li> </ul> <p>An MFN tariff of [1.5 EUR/ % vol/hl] applies to non-preferential Irish whiskey:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE containing Irish whiskey from NI;</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (to be confirmed with authorities).</li> </ul>
<p><b>Indonesia</b></p>	<p>Indonesia applies a 150% MFN tariff to all Irish whiskey.</p>
<p><b>Colombia</b></p>	<p>EU has a trade agreement in place with Andean countries including Colombia, which will see tariffs on Irish whiskey being gradually phased-out.</p> <p>UK has a continuity trade agreement in place with Andean countries including Colombia, which will similarly see tariffs being gradually phased-out.</p> <p>A 3.6% preferential tariff currently applies to Irish whiskey deemed to be originating in IE and NI. This will reduce further in coming years.</p> <p>Under <u>Annex 2, Article 3A(1) of the UK continuity trade agreement</u>, EU inputs to UK exports which have undergone sufficient working or processing (including maturation and blending) will retain UK originating status, meaning the reducing preferential tariff will also apply for the time-being to</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in NI containing Irish whiskey from IE;</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI.</li> </ul> <p>A 15% MFN tariff applies to non-preferential Irish whiskey:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE containing Irish whiskey from NI of more than 10% of the product value (to be confirmed with authorities);</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (to be confirmed with authorities).</li> </ul>
<p><b>Vietnam</b></p>	<p>The EU has a trade agreement in place with Vietnam. This will fully phase out Vietnamese tariff over seven years.</p>

	<p>Vietnam currently applies a 36% preferential tariff to all Irish whiskey. This will reduce further in coming years for Irish whiskey deemed to be originating in IE.</p> <p>UK has a provisional agreement with Vietnam on trade continuity which sees Irish whiskey deemed to be originating in NI retaining the current 36% tariff, with further reductions in coming years.</p> <p>However, the 45% MFN tariff applies (without reductions) to non-preferential Irish whiskey:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE or NI containing Irish whiskey from the other of more than 10% of the product value (to be confirmed with authorities);</li> <li>• Spirit distilled in IE or NI but matured AND blended or bottled in the other;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (to be confirmed with authorities).</li> </ul>
<b>Lebanon</b>	<p>EU has a trade agreement in place with Lebanon under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in IE.</p> <p>UK has a continuity trade agreement in place with Lebanon under which a 0% preferential tariff applies to Irish whiskey deemed to be originating in NI.</p> <p>Under <u>Annex II/Protocol 4, Article 4(1) of the UK continuity trade agreement</u>, EU inputs to UK exports which have undergone sufficient working or processing (including maturation and blending) will retain UK originating status, meaning a 0% preferential tariff will also apply for the time-being to</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in NI containing Irish whiskey from IE;</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI.</li> </ul> <p>A 15% MFN tariff applies to non-preferential Irish whiskey:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE containing Irish whiskey from NI;</li> <li>• Spirit distilled in IE but matured AND blended or bottled in NI;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (to be confirmed with authorities).</li> </ul>
<b>Tanzania</b>	<p>Tanzania currently applies a 25% MFN tariff to Irish whiskey originating in IE</p>
<b>Moldova</b>	<p>EU has a trade agreement in place with Moldova. A 0% preferential tariff applies to Irish whiskey deemed to be originating in IE.</p> <p>UK has a provisional agreement with Moldova on trade continuity which sees Irish whiskey deemed to be originating in NI retaining the 0% preferential tariff.</p> <p>An MFN tariff of 0.5 EUR/ litre of pure alcohol applies to non-preferential Irish whiskey:</p> <ul style="list-style-type: none"> <li>• Irish whiskey blended in IE or NI containing Irish whiskey from the other of more than 10% of the product value (to be confirmed with authorities);</li> <li>• Spirit distilled in IE or NI but matured AND blended or bottled in the other;</li> <li>• Finished Irish whiskey originating in IE or NI but bottled in the other (unless returned for export having not added more than 10% in product value).</li> </ul>

<b>Philippines</b>	Philippines applies a 15% MFN tariff to all Irish whiskey.
<b>Seychelles</b>	Seychelles currently apply an MFN tariff of 170SR/LT to all Irish whiskey.
<b>Taiwan</b>	Taiwan applies a 0% MFN tariff to all Irish whiskey.
<b>Hong Kong</b>	Hong Kong applies a 0% MFN tariff to all Irish whiskey.
<b>Singapore</b>	Singapore applies a 0% MFN tariff to all Irish whiskey.