

Form No. APT5



Alcohol Products Tax Relief for Small Producers of Other Fermented Beverages

Certificate of eligibility under Section 78D Finance Act 2003

Producer Warehousekeeper Details

Name and Address of Producer (incl. Eircode)

Warehousekeeper

VAT No.:

Warehousekeeper Name:

Warehousekeeper No.:

Tax Warehouse No.:

Notes

- (1) Please refer to the tax and duty manual **Administration & Control of Tax Warehouses Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers** before completing this form.
- (2) Please complete “Declaration 1” or “Declaration 2” as appropriate. Declaration 1 applies in all cases except where other fermented beverages are produced by one producer warehousekeeper for another under a licence, franchise, contract or other cooperation arrangement.
- (3) For the purposes of these declarations, the term “independent producer of other fermented beverages” is to be construed in accordance with Section 78D(5) of Finance Act 2003 (as inserted by Section 69 Finance Act 2024).
- (4) The declaration is to be signed:
 - (a) by the producer warehousekeeper
 - or
 - (b) by a person authorised by the producer warehousekeeper.
- (5) Heavy penalties may be incurred by any person who, in connection with a relief from Alcohol Products Tax, wilfully makes any statement or declaration to the Revenue Commissioners which is false in any particular or who counterfeits or falsifies any document.
- (6) Where a claim is being made by a person who directly or indirectly owns two or more qualifying small producers of other fermented beverages, which together produced not more than 10,000 hectolitres of other fermented beverages in the previous calendar year, and treatment as a single producer is requested, all producer names should be included.

1(a) Declaration of Conformity - Small Producer of Other Fermented Beverages Qualifying Criteria

I hereby declare that the abovementioned producer is an independent producer of other fermented beverages which is situated physically apart from any other producer of other fermented beverages and that, in the year ended 31 December 20____,

- (a) the quantity of other fermented beverages produced by the producer was _____ hectolitres, and
- (b) less than 50% of that quantity was produced under a licence, franchise or contract arrangement for another producer of other fermented beverages.

Signature: _____ (Producer Warehousekeeper) Date: _____

1(b) Declaration by a Qualifying Small Producer regarding Ownership of Two or More Producers of Other Fermented Beverages

I hereby declare that the abovementioned producer and the producers named below qualify as a single producer of other fermented beverages which is legally and economically independent of any other producer of other fermented beverages and that, in the year ended 31 December 20____,

- (a) the quantity of other fermented beverages produced by these producers was _____ hectolitres, and
- (b) less than 50% of that quantity was produced under a licence, franchise or contract arrangement for another producer of other fermented beverages.
- (c) The combined total quantity of other fermented beverages produced by the abovementioned producer and the producers named below did not exceed 10,000 hectolitres.**

The names / addresses of all the producers of other fermented beverages involved are as follows:

Producer Name	Address (incl. Eircode)

Signature: _____ (Producer Warehousekeeper) Date: _____

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.

2. Declaration of Annual Production and Producer names - Other Fermented Beverages Produced by One Qualifying Producer for Another

I hereby declare that the abovementioned producer is an independent producer of other fermented beverages and that the quantity of other fermented beverages produced by the abovementioned producer in the year ended 31 December 20____ was _____ hectolitres. I further declare that as regards any other fermented beverages produced by this producer under licence, franchise, contract or other cooperation arrangement with one or more producers of other fermented beverages that,

- (i) each of these producers are independent producers of other fermented beverages, which are situated apart from any other producer of other fermented beverages,
- (ii) in the year ended 31 December 20____ the quantity of other fermented beverages produced by each of these producers did not exceed 10,000 hectolitres, **and**
- (iii) **the combined total quantity of other fermented beverages produced by the abovementioned producer and the producers with which it has such an arrangement did not exceed 15,000 hectolitres.**

The names / addresses of all of the producers of other fermented beverages involved in such arrangement(s) are as follows:

Producer Name	Address (incl. Eircode)

Signature: _____ (Producer Warehousekeeper) Date: _____

Certification - For Official Use

I certify that the above declaration is consistent with the production records, for the year ending 31 December 20____ *, of the abovementioned producer.

Name of Officer (CAPITALS): _____ Telephone No.: _____

Official Address (incl. Eircode): _____

Signature of Officer: _____ Date: _____

* the year in respect of which the above declaration has been made.