

Form No. APT5

Alcohol Products Tax Relief for Small Producers of Cider and Perry Certificate of eligibility under Section 78C Finance Act 2003



Producer Warehousekeeper Details

Name and Address of Producer (incl. Eircode)	Warehousekeeper
_____	VAT No.:
_____	Warehousekeeper Name:
_____	Warehousekeeper No.:
_____	Tax Warehouse No.:

Notes

Note (1):	Please refer to Public Notice 1888 before completing this form.
Note (2):	Please complete "Declaration 1" or "Declaration 2" as appropriate. Declaration 1 applies in all cases except where cider and perry is produced by one producer warehousekeeper for another under a licence, franchise, contract or other cooperation arrangement.
Note (3):	For the purposes of these declarations, the term "independent producer of cider and perry" is to be construed in accordance with Section 78C(4) of Finance Act 2003 (as inserted by Section 48 Finance Act 2022).
Note (4):	The declaration is to be signed: (a) by the producer warehousekeeper or (b) by a person authorised by the producer warehousekeeper.
Note (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.
Note (6):	Where a claim is being made under paragraph 3.2 of Part B of Public Notice 1888, all producers names should be included.

Declaration 1(a): Complete in circumstances where paragraph 3.1 of Part B of Public Notice 1888 applies

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

- (a) the quantity of cider and perry 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 cider and perry.

Signature: _____ (Producer Warehousekeeper) Date: _____

Declaration 1(b): Complete in circumstances where paragraph 3.2 of Part B of Public Notice 1888 applies

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

- (a) the quantity of cider and perry 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 cider and perry.
- (c) **The combined total quantity of cider and perry produced by the abovementioned producers of cider and perry did not exceed 10,000 hectolitres.**

The names / addresses of all the producers of cider and perry 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.

Declaration 2: Complete in circumstances where paragraph 4 of Part B of Public Notice 1888 applies

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

- (i) each of these producers are independent producers of cider and perry, which are situated apart from any other producer of cider and perry,
- (ii) in the year ended 31 December 20____ the quantity of cider and perry produced by each of these producers did not exceed 10,000 hectolitres, **and**
- (iii) **the combined total quantity of cider and perry 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 cider and perry 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.