

Administration & Control of Tax Warehouses

Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers

(Incorporating Notice No. 1888 – Relief from Alcohol Products Tax for beer produced in qualifying microbreweries and cider and perry produced by qualifying small producers)

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1 General

1.1 Administration & Control of Tax Warehouses Manual

The Administration & Control of Tax Warehouses Manual is a three-part manual containing information and guidance regarding the administration, control and audit of authorised warehousekeepers and approved tax warehouses.

This is Part 2 of the manual. It provides information and operational guidelines regarding the administration and control of Breweries, Microbreweries and Cider or Perry manufacturing facilities, which are approved manufacturing tax warehouses where production, processing and holding of beer, cider or perry on which Alcohol Products Tax (APT) has not been paid, takes place.

This Part of the manual now incorporates **Notice No. 1888 – Relief from Alcohol Products Tax for beer produced in qualifying microbreweries and cider and perry produced by qualifying small producers**, and the Notice is withdrawn upon publication of this manual.

Parts 1 and 3 of the manual have been issued separately, as follows:

- [Part 1 – General Warehousing Provisions](#), and
- [Part 3 – Distilleries](#)

Part 1 – General Warehousing Provisions is also relevant to the administration and control of breweries, microbreweries and cider or perry manufacturers and should be read in conjunction with these guidelines.

1.2 Associated Tax and Duty Manuals

The manuals listed in this paragraph contain guidance relating to the authorisation, control and administration of traders who may receive, store, manufacture, dispatch or deliver for consumption, products subject to alcohol products tax. This manual should be read in conjunction with any or all of the following, as appropriate:

- [Authorisation of Warehousekeepers and Approval of Tax Warehouses](#) manual: Contains information on the procedures for the authorisation of persons as warehousekeepers, and approval of premises as tax warehouses.
- [Movement of Excisable Products](#): Contains operational guidance on the following:
 - The movement of excisable products under duty suspension to and from other European Union member states,
 - The movement of excisable products under duty suspension within the State,

- The movement of duty-paid excisable products to and from other European Union member states,
 - The approval of persons (other than authorised warehousekeepers) for specific functions relating to the movement of excisable products to and from other European Union member states.
- [Alcohol Products Tax and Reliefs Manual](#): Provides information and guidance on Alcohol Products Tax (APT) and reliefs.

1.3 Legislation

1.3.1 EU Law - General Excise

The EU law concerning the general arrangements for Excise Duty is contained in [Council Directive \(EU\) 2020/262](#) of 19 December 2019 laying down the general arrangements for excise duty (recast). In addition to the provisions for chargeability, liability, certain reliefs, and production, processing, extraction, storing and holding, the Directive includes the arrangements for the movement of excisable products within the European Union and with third countries. The Directive is supplemented by [Commission Delegated Regulation \(EU\) 2022/1636](#), establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods, amended by [Commission Delegated Regulation \(EU\) 2024/296](#) of 9 November 2023 as regards the messages concerning the movement of excise goods under suspension of excise duty.

1.3.2 EU Law - Alcohol Excise

[Council Directive 92/83/EEC](#) of 19 October 1992 concerning the harmonization of the structures of excise duties on alcohol and alcoholic beverages sets out EU Alcohol Excise Law.

Matters related to small producers are included in [Commission Implementing Regulation \(EU\) 2021/2266](#) laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes. This was amended by [Commission Implementing Regulation \(EU\) 2023/157](#) to include the electronic Simple Administrative Document and further amended by [Commission Implementing Regulation \(EU\) 2024/355](#) as regards the reference to the certificate for independent small producers of alcoholic beverages and the self-certification of those producers in the administrative documents.

1.3.3 National Law - General Excise

The national general arrangements for excise duties are in [Part 2 of the Finance Act 2001](#), as amended by [section 47 of the Finance Act 2021](#) to take account of [Council Directive \(EU\) 2020/262](#).

Section 108A covers production processing and holding in a tax warehouse, and section 109 provides for the authorisation of warehousekeepers and the approval of tax warehouses.

Chapter 2A of the Act concerns Intra-European Union Movement under a Suspension Arrangement (ss. 109B-109P) with Intra-European Union Movement of Duty-Paid Excisable Products in Chapter 2B (ss. 109Q-109Y). These Chapters are complemented by [The Control of Excisable Products Regulations 2024](#) (S.I. No 36 of 2024) that prescribe procedures for the movement of excisable products between member states of the European Union and requirements for traders involved in such movements.

For reference purposes only, Revenue maintains a non-statutory consolidated version of the [Finance Act 2001](#), available on [revenue.ie](#).

1.3.4 National Law - Alcohol Products Tax

[Part 2 of the Finance Act 2003](#), as amended, provides for the liability and payment of Alcohol Products Tax (APT), including relief from APT for spoilt alcohol products. Section 78A, inserted by [section 63 of the Finance Act 2005](#), provides for 50% relief of the APT on beer produced in microbreweries. In addition, section 78B, inserted by [section 43 of the Finance Act 2021](#), concerns certification of small independent producers availing of relief from APT when consigning alcoholic beverages to other member states and section 78C, inserted by [section 48 of the Finance Act 2022](#), provides 50% relief of APT for small producers of cider or perry. In addition, the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004) includes detailed requirements and procedures including those applicable in a tax warehouse.

For reference purposes only, Revenue maintains a non-statutory consolidated version of the [Finance Act 2003](#), available on [revenue.ie](#).

1.4 Excise Licence

Any producer of beer or cider or perry for commercial purposes will require a manufacturer's excise licence. This licence authorises wholesale dealing in specified quantities from the premises the product is manufactured in. The licence is issued by the National Excise Licence Office (NELO). Further information is available in the [Guide to Excise Licences](#) on [revenue.ie](#).

1.5 Application for Approval of a Manufacturing Tax Warehouse

The approval of a brewery or a cider or perry manufacturing tax warehouse is dealt with under section 109 of the Finance Act 2001 (as amended) as a manufacturing tax warehouse. The approval procedures are in Section 3 of the [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#).

1.6 Bonds

Guidelines on the financial security/bonds required to secure the Excise Duty at risk in approved tax warehouses are provided in paragraph 3.14 of the [Authorisation of Warehousekeepers and Approval of Tax Warehouses Manual](#). The calculation model set out in paragraph 3.14.4 of that manual should be used. Specific arrangements for particular types of producers are included.

1.7 Deferred Duty Payment Guarantee

A deferred payment bank guarantee (Direct Debit Deferred Payment arrangement) is required to cover the payment of APT on:

- Beer or Cider or Perry produced by the brewer or Cider or Perry producer,
- Beer or Cider or Perry received from other member states,
- Beer or Cider or Perry imported from third countries.

The Deferred Payment Scheme is administered by the eCustoms Accounts Unit and detailed information is available in the [Import Payment Methods](#) Manual on the Revenue website.

When a new authorisation is issued for a brewery tax warehouse, the officer should notify the eCustoms Account Unit with the details of the tax warehouse (brewery) number (IETW). This requirement is essential to facilitate the monthly interface of the Beer Duty Return (C&E 1098) to the customer's account.

1.7.1 VAT Charge

VAT is not payable on release from duty suspension of the brewer's or producer's own manufactured products, provided no transfer of ownership has taken place before such release. Further information is contained in the [VAT Treatment of Alcohol Products](#) manual on revenue.ie.

1.8 Determining Product Quantity for Duty Purposes

The warehousekeeper must ensure that the vessels used to produce or store beer, cider or perry are in a place convenient for examination with safe means of access to allow the contents to be accurately determined by gauge or measure. The duty is to be accounted for on the actual quantity of product in each container as it passes the

duty point, i.e., when it leaves duty suspension, also referred to as “out-the gate”. This normally occurs when the product is moved from the duty suspension area of the warehouse either for delivery or transfer to a duty paid storage area. Products are considered to have left duty suspension when there is a failure to comply with any requirements relating to the duty suspension arrangements.

1.8.1 Pre-packaged Product

Revenue will accept, for duty purposes, the nominal quantity, determined under the “average system” of packing, as representing the volume of product in a package for duty purposes.

Under this system, the average contents of packaged product must not be less than the declared contents, marked on the label attached to the bottle or can, or in the case of kegs, that shown on the invoice or delivery document. Manufacturers, as packers, using the average system of quantity control, are obliged to monitor and record the actual quantity of product in a percentage of packages to ensure they comply with their obligations under the [Packaged Goods \(Quantity Control\) Act, 1980](#). [The National Standards Authority of Ireland](#) is the statutory body responsible for the regulation of packers concerning the quantities contained in pre-packaged goods.

Where the monitoring indicates that during an APT accounting period the weighted average overfill for any product is 1% or more in excess of the quantity shown on the label attached to the can or bottle, or invoice or delivery documents in respect of kegs, the manufacturer is required to declare and pay APT on the additional quantity, i.e., on the difference between the quantity shown on the labels or invoices /delivery documents and the quantity actually packaged as recorded in the monitoring records.

1.9 Independent Small Producers - Eligibility Criteria for Reduced Rates in Other EU Member States

When determining the eligibility of independent small producers, established in other EU member states, to avail of a reduced rate in their territory, member states apply one of the following options - Certification or Self-certification (See paragraph [1.3.2 EU Law - Alcohol Excise](#)).

Ireland has adopted the “**Self-certification**” approach. With Self-certification, independent small Irish producers consigning alcoholic beverages to other EU member states must declare their status as an independent small producer and their annual production quantity to avail of reduced rates in those territories.

These declarations must be made on the administrative documents accompanying the consignments, for example the electronic administrative document (within the meaning of Chapter 2A of Part 2 of the Finance Act 2001) for duty-suspended

movements or the electronic simplified administrative document (within the meaning of Chapter 2B of Part 2 of the Finance Act 2001) for duty-paid movements, as the case may be, relating to the consignment of those products. The legislative provision is Section 78B of the Finance Act 2003, as amended (for reference purposes only, [Appendix 4](#) contains the relevant non-statutory consolidated legislation). Section 3 of this manual includes the arrangements for beer, with those for cider and perry contained in Section 5.

These procedures apply to intra-EU movements of all alcohol products (beer, spirits, wine, other fermented beverages, intermediate products) produced by small Irish producers (availing of reduced rates in other member states and consigning their product to those member states) and do not impact on existing “National” procedures to verify domestic production of beer or cider and perry produced by independent small producers including completion of APT3 and APT5 forms.

1.10 Automated Import System (AIS) Codes

Import declarations for alcohol products from 'third countries, i.e., who are not members of the European Union, are processed by the **Automated Import System (AIS)**. Northern Ireland for these purposes is not regarded as a third country.

In AIS the Excise Reference Number (ERN) is replaced by a TARIC 3 format compliant code. AIS codes with the corresponding ERN for products liable to APT are listed in [Appendix 5](#).

AIS code X367 should be used for payment of Alcohol Products Tax on importing micro-brewed beer that qualifies for the relief under section 78A of the Finance Act 2003. For relief on Cider and perry produced by qualifying small producers, AIS code X365 applies to still and sparkling product exceeding 2.8% vol but not exceeding 6% vol and AIS code X366 applies to cider and perry exceeding 6% vol but not exceeding 8.5% vol.

Further information is available in paragraph 2.4.1 of the [Alcohol Products Tax and Reliefs Manual](#) and from the [AIS Trader Guide](#) on the Revenue Website. If a warehousekeeper or importer has any doubt about the classification or Excise Reference Number/AIS code for any alcohol product they should consult their Revenue branch or relevant import office as appropriate, for advice. See the [Contact us](#) section on the Revenue website. Please use the secure ‘MyEnquiries’ service available in Revenue Online Services (ROS) or myAccount.

1.11 Alcoholic Products Consumed on the Manufacturers Premises

Alcoholic products produced and consumed on the premises, e.g., by guests in the “hospitality room” or by staff, is chargeable with APT, and the tax must be accounted

for in the normal manner as appropriate, on the **Brewers Beer Duty Return C&E 1098** ([see Appendix 2](#)), **Microbrewery Beer Duty Return** (see [Appendix 2A](#)) or for Cider/Perry, **Home Consumption Warrant C&E 1115** (see Appendix 5 of [Part 1 – General Warehousing Provisions](#)).

1.12 Gratuities

APT is payable in the normal manner on beer, cider or perry delivered from a manufacturing warehouse for free issue either to customers or to staff.

1.13 Records to be Maintained

All records in relation to the production, storage, sale, tax-payment, tax-repayment, etc., of beer or cider or perry are subject to the provisions of Part 5 of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004) and must be retained for a period of six years.

Claims for relief (repayment or remission) are subject to Revenue compliance interventions including audit. Claimants should maintain and hold the following records for a period of six years:

- Proof of APT payment on the beer in the State, i.e., details of serial number and date of payment documents, C&E 1098M,
- The total quantity of beer or cider or perry produced in each calendar year,
- The total quantity of beer or cider or perry produced under a licence, franchise or contract arrangement for another producer in each calendar year,
- The quantity of beer or cider or perry delivered under duty suspension arrangements:
 - to other tax warehouses in the State,
 - to other EU member states,
 - to countries outside the European Union, and
- Certified APT3 form(s).

See also, paragraph 3.2.5 of [Part 1 – General Warehousing Provisions](#) regarding the maintenance of records by warehousekeepers.

2 Breweries

2.1 Overview of Brewing Process

To produce beer, brewers use water and barley to create a sweetened liquid (the wort) which they flavour with hops, then ferment with yeast. This is the basic process and may vary in the type and scale of equipment used but the operation typically follows the sequence: water treatment, malting, milling, mashing, brewing, cooling and fermentation, followed by conditioning, filtering (finishing) and packaging (racking).

The various stages of the brewing process for each type of beer will be recorded by the brewer on a brew sheet (brewing record). This record will be available for inspection in the brewery by the Revenue officer. This record may be in electronic format, and will typically show the following details:

- Brew number,
- Brew date,
- Brew type,
- Brewing record to show identity of brewing vessel, ingredients, original gravity of brew,
- Fermentation record to show details of brewing vessel, specific gravity of brew, transfer date to conditioning vessel and identity of conditioning vessel, and
- Record of rackings (packaging) to show dates and quantities.

Officers should inspect brew sheets during their visit to ensure that they are properly maintained.

Guidelines relevant to officer visits are included in paragraphs 5.3 Inspection of Premises and 5.4 Checks of Manufacturing/Processing Operations of [Part 1 - General Warehousing Provisions](#).

2.2 Determining Alcoholic Strength

Acceptable methods to determine the strength of alcohol products are outlined in Part 4 of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004). These regulations also permit an officer to require or allow other methods in particular cases.

The following may be used in determining the Alcohol by Volume (ABV) of a product in order to establish for official purposes the strength of beer produced in a brewery tax warehouse:

- The SCABA (Servo Chem Automatic Beer Analyser),
- Near infra-red spectrometers,
- Combined density-meters that use near infra-red spectroscopy (NIR).

Any near infra-red spectrometers or combined density meters used by a brewer, should be calibrated in accordance with manufacturer's instructions, and a number of samples of known ABV content should be analysed against the calibration. A record of all calibrations should be kept for inspection by the Revenue officer. A method validation report provided by the brewery should also be forwarded to the State Laboratory for review.

If a brewer intends to use another system for establishing the ABV, application should be made to the Revenue officer with full details, to include technical specifications of the system proposed. In every such case the Revenue officer should consult the State Laboratory. The brewer should also be advised that any new system cannot be put in place until it has received Revenue approval.

2.3 Establishing the Strength of Packaged Beer using the Weighted Average Method

2.3.1 General

For duty purposes, the alcoholic strength of beer must be declared to one decimal place only and rounded down with values beyond the first decimal place disregarded, for example, 4.19% vol. should be rounded down to 4.1%.

However, the alcoholic strength of each beer product usually varies within a certain range specified by the brewer in their product specification. The range of variance differs for the various beer products but is generally in the order of 0.3% to 0.5%. The brewer when delivering a beer product from stock for home use is therefore not in a position to declare the actual strength of the beer in each container delivered, e.g., keg / bottle.

In order to overcome this problem and to ensure that the proper amount of APT is charged and paid on beer products, the brewer will be allowed, under the conditions of their warehouse approvals', to declare for duty purposes the strength of a beer product, i.e., a brand of beer packaged in a particular type and size of container, e.g., 30 litre keg, at the weighted average actual strength (% vol.) of the product, as established during the duty accounting period in which packaged, in accordance with the method set out below.

The duty accounting period is the calendar month, except where there is a change in the rate of duty during the course of the month.

2.3.2 Determining the Weighted Average Actual Strength

The brewer is required to determine the actual strength (% vol.) of the beer and the quantity packaged in respect of each packaging operation, and to record this information in a special record, to be known as the **Beer Strength Record**. A separate entry is to be kept in this record in respect of each individual beer product and the information required is to be recorded and entered as soon as possible after the information becomes available to the brewer, but in any event no later than the end of the day in which the operation took place. Each individual racking from a specific Bright Beer Tank (BBT), or other such bulk storage vessel, for packaging, is to be regarded as a separate operation for the purpose of this exercise. A sample copy of the Beer Strength Record is in [Appendix 1](#).

In respect of each packaging operation, the brewer must draw a representative sample of the beer to be racked from the relevant BBT, or other such bulk storage vessel, and determine the alcoholic strength (% vol.) of the beer sample, in the approved manner (analysis by use of SCABA, NIR, or other means of determining strength approved by Revenue), to an accuracy of two decimal places, e.g., 4.27% vol. The strength should as far as practicable, be ascertained, and recorded in the Beer Strength Record before the racking operation commences. The brewer must also ascertain the bulk quantity in hectolitres to two decimal places, of the beer packaged, by reference to the number and size of containers packaged, or by any other method approved in advance by Revenue. The brewer must compute the hectolitre percentage (hl. %) quantity in respect of each packaging operation by multiplying the bulk quantity by the % vol. strength (rounding down to an accuracy of two decimal places) and enter the result in the Beer Strength Record, as soon as practicable.

At the end of each accounting period, the brewer should total the bulk quantities and hectolitre % quantities in respect of each beer product packaged and record these totals in the Beer Strength Record. The brewer must also calculate the weighted average actual strength for each product by dividing the total hectolitre % quantity by the total bulk quantity (HLs.) appropriate to the particular product and record this information on the Beer Strength Record (see sample at [Appendix 1](#)).

2.3.3 Official Controls

The officer should regularly check the Beer Strength Record to ensure that it is properly maintained by the brewer. A proportion of the entries in this record should be checked against relevant information in primary source documents. In the case of entries relating to % vol. strength, the officer should inspect the relevant laboratory source records, i.e., SCABA printouts, NIR records, etc., and verify that the particulars entered agree with the brewers analysis results recorded on the source documents. Similarly, the officer should inspect the stock records relating to bulk

beer used in packaging operations, and outturn record of kegs, etc., filled during such operations and verify that the relevant bulk quantity entries on the Beer Strength Record are correct.

At the end of each accounting period when the brewer has computed the weighted average actual strength for each product, the officer should check a portion of such computations to verify accuracy. These checks should be commensurate with risk.

Any irregularities or discrepancies in the particulars of the Beer Strength Record should be investigated and an explanation requested from the brewer where necessary.

After the end of each accounting period, when the results of the State Laboratory's analysis of samples drawn during the period are to hand, the officer should recalculate the weighted average actual strength, based on results found by the State Laboratory of any beer product where the result of analysis of one or more samples relating to the product, shows a higher % vol. strength than that entered on the Beer Strength Record. Where the recalculation of any product produces a weighted average strength result that is significantly greater than that entered to the brewer's Beer Strength Record, the matter should be investigated with the brewer.

2.4 Bottle-Conditioned Beer

2.4.1 General

Bottle-conditioned beer is beer that is matured or conditioned over a period of time, in the bottle in which it is packaged for retail sale. The conditioning or maturing process takes place as a result of secondary fermentation of the beer in the bottle. As a consequence, the alcoholic strength of the beer is likely to increase after the beer has been bottled and may not achieve its final strength until after it passes the duty charge point (the time when the APT is payable). APT, however, is chargeable on the strength that such beer is reasonably expected to have when sold to the final consumer or otherwise supplied for consumption.

2.4.2 Determining the Strength of Bottle Conditioned Beer

The alcoholic strength of bottle-conditioned beer is to be declared for duty purposes, by a brewer, on the basis of the weighted average strength of the beer ascertained in accordance with the procedures set out in [paragraph 1.8](#), adjusted by the addition to it of the average increase in strength that occurs as a result of the secondary fermentation of the beer in bottle. When lodging the monthly Brewers Beer Duty Return (C & E 1098), see [Appendix 2](#) for a sample return, the brewer may not be in a position to calculate the average strength increase. In such a situation, the brewer may adjust the weighted average actual strength by adding thereto, the expected average increase in strength based on past experience. When the brewer ascertains

the average increase in strength for the month in question, the brewer is to make the necessary adjustment on the Brewers Beer Duty Return by offsetting any overpayment of duty or paying any underpayment.

In order to ascertain the average increase in strength, the brewer should in the case of each bottling operation withdraw two bottles and retain the bottles for such period as is sufficient to allow secondary fermentation in-bottle to proceed to conclusion.

The brewer must then analyse the samples to ascertain their final alcoholic strength, which is to be taken and recorded to two decimal places.

In respect of each bottling operation, the brewer must record, in a special record to be known as the **Bottle–Conditioned Beer Strength Record**:

- the actual strength of the beer at the time of bottling, established in accordance with the procedures set out in [paragraph 1.8](#) together with the date of bottling, and the identification number of the Bright Beer Tank (or other relevant vessel) from which the beer was bottled,
- the final strength of the beer after secondary fermentation has concluded together with the date of analysis and the laboratory reference number,
- the actual increase in strength due to conditioning in bottle, accurate to two decimal places, e.g., 0.12% vol.

A separate record is to be kept in the Bottle–Conditioned Beer Strength Record for each individual beer product that is conditioned in bottle. At the end of each three-month period, the brewer must total the increase in strength column and divide this total by the total number of samples drawn and analysed for the period in question. The resulting figure is the average increase in strength, which is to be used to adjust the weighted average actual strength of the beer, for the purpose of calculating the APT due on the beer for each of the months in the period concerned.

2.4.3 Sampling of Bottled-Conditioned Beer

Regular sampling of bottled-conditioned beer should be carried out to verify the accuracy of the brewer's bottled-conditioned beer strength record. The Brewery Sampling Advice, Form Ex. No. 77, see [paragraph 2.6.2](#), which accompanies samples of bottled-conditioned beer being sent to the State Laboratory for analysis, should state the necessity to delay analysis of sample until secondary fermentation has ceased, in order that the final alcoholic strength of the beer can be ascertained.

The results of analysis from the State Laboratory should be compared with the result recorded by the brewer in the Bottle–Conditioned Beer Strength Record. Significant discrepancies between the brewers and State Laboratory's results of analysis should be investigated, i.e., 0.05% vol. or more. Where a pattern of significant differences emerges, which gives rise to a suspicion of under-declaration of strength by the

brewer, the frequency of sampling and number of samples drawn from each bottling operation should be increased.

A separate record of bottle-conditioned beer samples is to be kept in the branch register of samples sent for analysis, electronic or otherwise.

2.5 Beer Imported in Bulk

If it is proposed to import beer in bulk from third countries or receive beer in bulk from other member states, the brewer should first consult the Revenue officer and supply details of import tanks and the procedures in place to take account of the beer on receipt into the tax warehouse.

Consignments of duty-suspended beer from other E.U. member states will be moved using EMCS. Excesses and losses in such consignments must be recorded when receipting the relevant **electronic administrative document (e-Ad)**.

For further information on EMCS, refer to the following:

- [Part 1 – General Warehousing Provisions](#)
- [Trader Guide for EMCS](#)

2.6 Sampling for Analysis

The main purpose of taking samples is to verify the accuracy of the Brewer's Beer Strength Record.

Before taking a sample from a BBT, or other vessel, the officer must be satisfied that the beer has been approved for packaging without any further adjustment to it. Also, the brewer should be notified and either the brewer or a representative should be in attendance when samples are being drawn.

Where samples are drawn from large vessels, the brewer or a representative should be asked to mix the beer thoroughly so that a sample representative of the whole of the beer in the vessel may be drawn.

2.6.1 Method of Sampling

The special plastic bottles provided for official beer samples are to be used at all times. These are available on requisition in the normal manner from Logistics Branch.

A powder for arresting fermentation in beer samples is available on request from the State Laboratory. One packet of this powder is to be used for each sample. After rinsing the bottle with the beer to be sampled, the powder should be placed in the bottle and the bottle filled to a point about one centimetre below the 500 ml. mark, capped with the screw-on cap, and shaken until the contents are well mixed.

Samples are to be taken in duplicate and the duplicate is to be retained until the result of analysis is received from State Laboratory. The duplicate should be stored in a cool place, preferably in a refrigerated cabinet. In cases of doubt or difficulty three samples should be drawn, and one should be given to the brewer.

2.6.2 Labelling, Advice, and Register of Samples

The sample bottles should be labelled with the general label, Ex. No. 77-1, the Revenue officer should make the necessary arrangements to have samples conveyed to the State Laboratory.

A Brewery Sampling Advice, Form Ex. No. 77, available from Logistics Branch, must also be completed and sent to the State Laboratory in respect of each sample. The nature of the sample and the test required are to be clearly stated on the advice.

A permanent record of samples of beer, or worts, taken at breweries for analysis and the result of such analysis is to be recorded in the Samples Register, including duplicate samples sent for analysis.

2.7 Excise Reference Numbers (ERN)

Excise Reference Numbers **9820** and **9827** are specific codes allocated to identify home beer produced by the brewer when the brewer is paying the APT. These codes will also apply to the payment of APT in situations where the brewer:

- Dispatches beer in bulk to other member states under a duty suspension arrangement for packaging and subsequently receives the beer back into the State.
- Exports the beer in bulk to third countries under duty suspension arrangements for packaging and subsequently re-imports the beer back into the State.

Low strength beer (beer >0.5% vol but not >1.2% vol) has been allocated ERN codes **9828** (Home) and **9128** (Imported). For imports from third countries processed in the Automated Import System (AIS), see [paragraph 1.10](#).

2.8 Brewers Beer Duty Return

For home brewed beer, the brewer is required to declare the liability for beer duty each month on the Brewer's Beer Duty Return, Form C&E 1098 (Rev. 4) (sample copy available at [Appendix 2](#)).

A Form C&E 1098M must be used in respect of beer produced in a qualifying microbrewery, see [paragraph 3.11.2](#).

These returns are in a 4-part form set:

- Copy 1 & 2 of the return must be sent directly to the local Revenue Accounts Office not later than the 8th working day of the month following the month of delivery from the tax warehouse,
- Copy 3 must be sent directly to the Revenue officer, and
- Copy 4 is retained by brewery warehousekeepers for their own records.

Beer Duty Returns printed from a brewer's computer system on plain paper will also be acceptable if the required level of detail is included.

A 'nil' return is required where there are no releases for consumption during the month.

Refer to [paragraph 2.10](#) on the repayment of APT on spoilt beer.

2.9 Brewers Monthly Stock Returns

Separate balanced stock accounts in accordance with paragraph 3.5 of [Part 1 – General Warehousing Provisions manual](#) are required for:

- Beer in the final stage of maturation, i.e., stocks held in bright beer tanks or other such vessels immediately prior to packaging, to include bulk tanker delivery
- Packaged finished products.

2.10 Repayment of Alcohol Products Tax (APT) on Spoilt Beer

2.10.1 General

The repayment of APT on spoilt beer, which is unmarketable or unfit for human consumption, is provided for in regulations 30 and 31 of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004).

Spoilt beer on which APT has been paid may be destroyed without expense to the State or re-processed in the brewery to bring it back to specification and a claim made for the repayment of APT on that beer.

In the event that the brewer is re-processing the beer, the act of depositing such beer in the fermentation or conditioning vessels for re-processing in the brewery may be deemed to be destruction for the purpose of repayment of APT.

The spoilt beer must be returned to the approved warehouse or premises of the brewer in the container in which it was delivered for consumption unless otherwise agreed and stored in the area of warehouse designated for such beer. The brewer must maintain records of such returns.

Brewer who proposes to destroy spoilt beer will be required to put in place a means of destruction acceptable to Revenue that ensures that the beer cannot be used for

human consumption. The method of destruction must comply with any local authority or relevant environmental regulations in place at any particular time dealing with waste disposal.

In respect of kegged beer, the following restrictions shall apply:

- No repayment on less than 10 litres in a 50-litre keg,
- No repayment on less than 5 litres in a 20 or 30 litre keg.

2.10.2 Quantity and Strength of Beer for Repayment

The APT to be remitted or repaid is to be calculated on the basis of the quantity and strength of spoiled beer actually destroyed.

Spoilt beer on which APT is to be reclaimed must be decanted into a fixed vessel, properly gauged and tabulated, to ascertain the quantity, which is the subject of claim. When all the spoiled beer has been decanted the quantity for destruction is to be ascertained by dipping the vessel or reading the sight glass, as appropriate. Revenue may allow other quantification methods where appropriate.

In general, the declaration of strength may be accepted provided it does not exceed the usual declared Alcohol by Volume (ABV) for that product. Based on risk, beer that is the subject of a claim for remission or repayment should be tested for ABV. In the event that beer is to be tested, a representative sample should be drawn from the fixed vessel referred to above, or from the decanting keg, and sent for analysis to the State Laboratory. Where there are doubts about the bona fides of a particular strength declaration, e.g., previous results of tests were not in agreement, the level of sampling may be increased commensurate with any risks involved.

2.10.3 Destruction and Repayment Claim

Advance notice of destruction and a completed repayment claim in accordance with the requirements of Regulation 31 of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004) should be lodged with the Revenue officer.

A spoiled beer claims record should be maintained and all claims for repayment should be recorded there.

Claims should be checked to ensure that all the required particulars have been furnished, and the quantity claimed for repayment is accurate.

The amount of the remission or repayment must not exceed the amount of APT charged or paid on the delivery of the beer for consumption.

Remission or repayment of APT will not be allowed on spoiled beer that consists of waste beer or bottoms, other than bottoms forming naturally in the returned beer.

2.10.4 Examination and Destruction of Spoilt Beer

The level of physical examination of spoilt beer for destruction should be commensurate with the risk involved. The Revenue officer, if not attending the destruction, should notify the brewer that the destruction can proceed.

The brewer will be responsible for maintaining records of all spoilt beer destroyed or reprocessed in the brewery, and of all repayments claimed for it.

The Revenue officer should compile a report on each remission or repayment of APT on beer returned to brewery as spoilt beer. This report should include the following:

- Local identification number of applications for destruction and repayment of APT on spoilt beer.
- Name and address of brewery where destruction took place.
- Date of application for destruction and repayment of APT on the spoilt beer.
- Details of examination if carried out. If no examination carried out, this should be stated.
- Determined quantity for destruction (HL).
- Declared Alcohol By Volume (ABV) of beer for destruction.
- Quantity upon which repayment of APT claimed (HL %).
- Details of samples taken where appropriate.
- Method of destruction.
- State laboratory sampling results and their reference number(s) where appropriate.
- Alcohol By Volume (ABV) on which repayment should be made.
- Net HL% for repayment, and rate of APT.
- APT for repayment, and details of Brewers Beer Duty Return (C&E 1098 Rev 4), on which the certified repayment is to be shown.

2.10.5 Repayment Procedure

The repayment authorisation levels as outlined in paragraph 7.3.2 of [Part 1 – General Warehousing Provisions](#) apply equally to breweries. In the event that the Revenue officer does not have authority to certify remission or repayment of the APT due on the spoilt beer, the report on the remission or repayment of APT on beer returned to brewery as spoilt beer should be submitted to the responsible Assistant Principal Officer or Principal Officer as appropriate, for certification.

Upon certification of a claim for remission or repayment of APT, the Revenue officer should notify the brewer in writing of the particulars of each claim for remission or

repayment of APT certified, and the relevant Brewers Beer Duty Return (C&E 1098 Rev 4) on which the remission or repayment is to be deducted. A brewer may deduct an amount equal to the amount certified as due for repayment resulting from the destruction of spoilt beer on which APT has been paid.

The amount certified for repayment will be deducted from the brewers total gross beer duty liability for that month. Payment of the net amount of APT payable for that month, as shown on the **Brewers Beer Duty Return (C&E 1098 Rev 4)**, will be in the normal way.

The brewer should enter the particulars of each such claim on a **Brewers Repayment Claim Schedule**, a sample is available at [Appendix 3](#).

The brewer should attach the repayments claim schedule to the relevant Brewers Beer Duty Return and submit to the Revenue officer for checking.

On completion of checks, the brewer should be informed that the **Brewers Beer Duty Return (C&E 1098, Rev 4)** can be submitted for payment, with the repayment claims schedule attached.

2.11 Losses in Stock

The APT on beer lost during production, processing or holding under duty suspension arrangements may be remitted where such loss is inherent in the nature of the product in the course of its production, processing or holding, or was due to fortuitous event or force majeure. Please also refer to paragraph 6.6 of [Part 1 – General Warehousing Provisions](#).

3 Microbreweries

3.1 Introduction

The term microbrewery refers to independent small breweries or brew-pubs that concentrate on the craft aspect of brewing and development of unique speciality beers, producing less than 75,000 hectolitres of beer annually.

The procedures for breweries in Section 2 of this manual also apply to the administration and control of microbreweries and brew-pubs. However, since microbreweries and brew-pubs are small-scale producers of beer, the procedures may need to be varied and modified. Any changes should be considered on a case-by-case basis provided that the applicant meets the requirements for approval and authorisation as a tax warehouse.

3.2 Bonds

The existing standard bond penalty of a minimum of 10% of potential duty on stock at month end applies to microbreweries, see paragraph 3.14.4 of the [Authorisation of Warehousekeepers and Approval of Tax Warehouses manual](#).

However, where an approved microbrewery is solely involved in production, storage and release for consumption, i.e., not involved in movement of product under duty suspension arrangements to other tax warehouses either within the State or to other EU member states, a bond may not be required where:

- (i) The bond penalty is calculated at less than €10,000, and
- (ii) Where the officer is satisfied that the warehousekeeper has a track record of compliance with Revenue requirements and there are no risks to payment of Excise Duty.

3.3 Review of Existing Microbrewery Bonds

Bonds in place for microbreweries should be reviewed at least annually. Warehousekeepers who are not involved in movement of product under duty suspension arrangements and who satisfy the conditions at (i) and (ii) above may have their bond requirement waived. In such circumstances arrangements with approval at Assistant Principal Officer level, should be put in place for the termination of such bonds.

The conditions attaching to the authorisation of the warehouse should be amended accordingly and include an annual review of bond requirements if not already in place.

3.4 Relief from Alcohol Product Tax (APT) for Microbreweries

A relief from Alcohol Products Tax (APT) of 50% of the APT paid, at the rate applicable to beer exceeding 2.8% Alcohol By Volume (ABV), is available on beer produced in qualifying microbreweries and those located in other member states and third countries.

The scope of the relief, and the procedures for establishing eligibility and for claiming the relief are outlined below. The legislative provision is [section 78A of the Finance Act 2003](#), as inserted by [section 63 of the Finance Act 2005](#). A copy of the non-statutory consolidated legislative provisions is at [Appendix 4](#).

From 1st January 2022, methods for certifying independent small alcohol producers (availing of reduced rates in other member states) apply to all consignments of “qualifying” alcohol products moving to and from other member states.

3.4.1 Extent and Method of Relief

Relief in respect of qualifying beer released for consumption can be by way of repayment or remission, see paragraphs [3.11](#) and [3.12](#) respectively.

The maximum quantity of beer on which relief will be allowed for any brewery in any calendar year is 30,000 hectolitres.

Branches with responsibility for a microbrewery will have sufficient controls and check systems in place, to ensure that:

- Quantities produced do not exceed the 75,000 hectolitres¹ threshold, and
- Quantities claimed at the reduced rate correspond with the amount released to consumption.

3.4.2 Qualifying Criteria

To qualify for the relief the microbrewery must be:

- (i) legally and economically independent (within the meaning of [section 78A of the Finance Act 2003](#)) of any other brewery,
- (ii) situated physically apart from any other brewery,

and in the **last** calendar year:

- (iii) the quantity of beer brewed in the brewery, including beer brewed for export, for consumption and under licence or contract arrangement for another brewery, must not have exceeded 75,000 hectolitres², **and**

¹From 01/01/2023.

² From 01/01/2023.

- (iv) the quantity of beer brewed in the brewery, under a licence, franchise or contract arrangement for another brewery must have been less than 50% of the brewery's total production.

Breweries may qualify regardless of whether they are located within the State, and therefore can include breweries located in other member states and in third countries.

3.4.3 Ownership of Two or More Breweries

A brewery is not legally and economically independent of another brewery where such breweries are directly or indirectly owned or partly owned:

- (i) By the same person, or
- (ii) By associated companies within the meaning of [section 432](#) of the Taxes Consolidation Act 1997 or by legal entities corresponding to such associated companies.

However, where a person directly or indirectly owns two or more microbreweries and the combined total quantity of the beer brewed in those breweries in the previous calendar year has not exceeded 75,000 hectolitres³, the breweries may be treated as a single brewery, which is legally and economically independent of any other brewery.

3.4.4 Beer Ineligible for Relief

In general, beer brewed under a licence, franchise or contract arrangement for another brewery is not eligible for the relief. However, such beer is reckonable in the calculation of the annual production quantity of the brewery.

3.4.5 Beer brewed by one qualifying brewery for another

Notwithstanding paragraph 3.4.4 above, where beer is brewed in a brewery under a licence, franchise, contract or other co-operation arrangement with one or more other breweries and where:

- Such brewery and each of the breweries with which it has such an arrangement satisfy the criteria in relation to:
 - (i) the quantity of beer brewed in **each** of these breweries did not exceed 75,000 hectolitres, in the previous calendar year,
 - (ii) being legally and economically independent of other breweries,
 - (iii) premises situated physically apart from any other brewery, and

³ From 01/01/2023.

- The combined total quantity of the beer brewed in the previous calendar year in such brewery, and the breweries with which it has such an arrangement, has not exceeded 150,000 hectolitres⁴.

Then the provisions in relation to the quantity of beer brewed in the brewery, under a licence, franchise or contract arrangement for another brewery being less than 50% of that brewed do not apply, and such beer qualifies for the relief of 50% of the APT paid, at the rate applicable to beer exceeding 2.8% Alcohol By Volume (ABV), which is brewed in a microbrewery.

3.4.6 Microbrewery Eligibility Criteria

Qualification as a microbrewery and eligibility for the relief are determined by the brewery's production in the calendar year prior to the year of the claim period. In the case of start-up producers, the total annual production of beer applicable to the first production year will be the production estimation of the beer declared by the microbrewery.

A brewery warehousekeeper must complete [Form No. APT3](#) in respect of their brewery and forward it to Revenue. Revenue will confirm that the microbrewery meets the qualification requirements and will certify the form accordingly.

Microbrewery relief will not be granted on beer unless a certified [APT3 form](#) is available for the brewery at which the beer was produced.

This form should be completed once a year by the brewery warehousekeeper as follows:

- The brewery warehousekeeper must ensure that they have completed the **appropriate declaration** pertaining to the circumstances under which certification of eligibility is sought.
- The completed and signed [APT3 form](#) should be forwarded by the brewery warehousekeeper to their local Revenue office for certification of eligibility. The certification is to cover entitlement to relief for the **current** year.
- The Revenue officer, when satisfied, should certify the Form APT3 and forward a copy to the brewery warehousekeeper to be retained by them for audit purposes.

The Revenue officer must not process a claim for repayment of APT or allow any remission of APT in respect of a microbrewery, until a completed Form APT3 for that brewer has been received and certified.

⁴ From 01/01/2023.

3.5 Movements of Qualifying Beer under Duty Suspension Within the State

A Form C&E 1116 must be used for movements of qualifying beer, under duty suspension, between tax warehouses in the State, see Appendix 10 of [Part 1 – General Warehousing Provisions](#).

No other alcohol products are to be included on the form.

Where the beer is consigned by the brewer, the control document must be endorsed with the following declaration:

‘It is hereby certified that the beer described in this form has been produced in an independent microbrewery and is eligible for relief under section 78A of the Finance Act 2003. A completed and certified form APT3 for last year has been forwarded to the Revenue officer with responsibility for the microbrewery.’

The control document, C&E 1116 (three-part set), should be dealt with as follows:

- Copy 1 – should be retained by the dispatching brewery warehousekeeper,
- Copies 2 & 3 – should accompany the goods during transit,
- Copy 2 – should be retained by the consignee warehousekeeper,
- Certified Copy 3 – should be returned to the dispatching brewery warehousekeeper as a certificate of receipt.

Evidence of completion of the delivery is provided by the return of copy 3 to the consignor. This should be checked by the brewer for agreement with delivery records.

A copy of the original form C&E 1116 bearing the above certification must be included with the documentation covering any subsequent consignment(s) of this qualifying beer under duty suspension to another tax warehouse in the State.

Further information is included in Section 4 of [Part 1 – General Warehousing Provisions](#).

3.6 Receipt of Qualifying Beer from Other Member States

The following procedures apply to the receipt of qualifying beer that is produced in and received from other EU member states.

3.6.1 Certification of Eligibility for Beer Produced in Other Member States

Where a qualifying microbrewery is located in another EU state, member states may adopt either the certification or self-certification approach as provided for in [Commission Implementing Regulation \(EU\) 2021/2266](#). This was amended by

[Commission Implementing Regulation \(EU\) 2023/157](#) to include the electronic Simple Administrative Document and further amended by [Commission Implementing Regulation \(EU\) 2024/355](#) as regards the reference to the certificate for independent small producers of alcoholic beverages and the self-certification of those producers in the administrative documents.

Destination member states, i.e., member states of consumption, must recognise the approach to certification adopted in the issuing member state, i.e., member state of production, in respect of consignments arriving in their territory.

The information required for Revenue to check that the producer qualifies as a small independent brewery will be on the **electronic administrative document, (e-AD)** if it is a duty-suspended movement or **electronic (simplified) administrative document (e-SAD)** if it is a duty-paid movement.

Microbrewery relief will not be granted to an authorised warehousekeeper, importer or registered consignee unless the relevant information is included in the appropriate administrative document.

3.6.1.1 If the Issuing Member State Applies the Certification Approach

Where qualifying beer produced in another EU member state is consigned into the State and the issuing member state applies the **Certification** approach, the relevant information will be contained in the **electronic administrative document (e-AD)** for duty-suspended goods and the **electronic simplified administrative document (e-SAD)** for duty-paid goods in the following boxes:

Box 17n - the electronic administrative document or electronic simplified administrative document, as appropriate, may include the annual production of the certified producer although this is not a mandatory requirement. The completion of box 17n is only mandatory when self-certification is applicable. Where box 17n does not contain the annual production and the control officer suspects the producer may have exceeded the production threshold, they can request a copy of the certificate using the relevant serial number listed in **box 18f**.

Box 17v - a declaration that the beer has been produced by a certified independent small brewery stating, *'The product described has been produced by a certified independent small brewery'*.

Box 18e - the document type which will be "a certificate".

Box 18f - the serial number of the certificate.

3.6.1.2 If the Issuing Member State Applies the Self-certification Approach

Where qualifying beer produced in another EU member state is consigned into the State and the issuing member state applies the **Self-certification** approach, the relevant information will be contained in the **electronic administrative document (e-**

AD) for duty-suspended goods and the **electronic simplified administrative document (e-SAD)** for duty-paid goods in the following boxes:

Box 17n - The annual production of beer in hectolitres of the small independent producer.

Box 17v - a declaration certifying that the beer has been produced by an independent small brewery stating, *“It is hereby certified that the product described has been produced by an independent small brewery”*,

and,

the SEED or VAT number of the producer if the consignor is not the producer.

The SEED number shall be the excise related authorisation number granted by the competent authorities referred to in Article 19(1) of [Regulation \(EU\) No 389/2012](#) on administrative cooperation in the field of excise duties. The VAT number, as referred to in Article 214 of [Council Directive 2006/112/EC](#) on the common system of Value Added Tax, shall be indicated only when the independent small brewery does not have a SEED number.

3.7 Import of Qualifying Beer Produced in Third Countries

The following procedures apply to qualifying beer that is produced and imported from third countries.

Where a tax warehousekeeper imports into the State, under a duty suspension arrangement, qualifying beer that has been produced in a third country, the consignment must be accompanied by a declaration that is endorsed by the fiscal authority of the country of dispatch stating:

‘It is hereby certified that the beer (description of beer) has been produced in an independent microbrewery and is eligible for relief under section 78A of the Finance Act 2003.’

This beer is reckonable in the calculation of the annual production of the importing microbrewery.

3.8 Beer produced in Irish Breweries and Consigned to Other Member States

Beer produced in Irish microbreweries and consigned to other EU member states may be eligible for relief or reduced rates in the destination state.

Under Article 4(2) of [Council Directive 92/83/EEC](#), member states may allow two or more small cooperating breweries whose combined annual production does not exceed 200,000 hectolitres to be treated as a single independent brewery. This practice is allowed in Ireland providing applicable criteria are met and is covered in

Irish legislation by section 78A (3)(b) of Finance Act 2003 (as amended). In Ireland, combined annual production must not exceed 150,000 hectolitres.

A judgment in the joined CJEU cases [C-221/20 and C-223/20](#) was announced on 28th October 2021. It confirms that Article 4(2) of Council Directive 92/83/EEC provides member states an option, not an obligation, to treat cooperating breweries as a single independent brewery.

If consigning microbrewery beer to other member states, be aware that some member states do not allow this type of cooperation. You may be in a cooperation arrangement and treated as a single independent brewery in Ireland but be ineligible for reduced rates of Excise Duty in some member states. It is important to be aware of your obligations to individual member states when consigning microbrewery beer.

Enquiries relating to any reliefs available should be made directly with the tax authorities of the country to which the beer is being exported.

From 1 January 2022, methods for certifying independent small alcohol producers apply to all consignments of “qualifying” alcohol products to and from member states.

Therefore, where independent small Irish breweries are consigning beer to other member states to avail of reduced rates in those member states, and they comply with the criteria set in that destination member state, they must declare their status as an independent small brewery and their annual production. These declarations must be made in the administrative documents accompanying the consignments, e.g., the **electronic administrative document (e-AD)** for duty-suspended movements or the **electronic (simplified) administrative document (e-SAD)** for duty-paid movements.

In particular, the Irish brewery warehousekeepers or consignors must make the following declarations in the administrative documents:

3.8.1 Duty-Suspended Consignments

For the movement of goods under **Chapter IV Movement of excise goods under suspension of excise duty**, of [Council Directive \(EU\) 2020/262](#), the total annual production by the independent small brewery of beer in hectolitres, shall be declared in **Box 17n** of the **administrative document**.

The status of the independent small brewery shall be declared in **Box 17v** of the **electronic administrative document (e-AD)**, in the following terms:

“It is hereby certified that the product described has been produced by an independent small brewery.”

When the consignor of the beer is not the self-certified independent small brewery, the SEED or Value Added Tax number ('VAT number') of the producer of the beer shall also be declared in **Box 17v**.

The SEED number shall be the excise related authorisation number granted by the competent authorities referred to in Article 19(1) of [Regulation \(EU\) No 389/2012](#) on administrative cooperation in the field of excise duties. The VAT number, as referred to in Article 214 of [Council Directive 2006/112/EC](#) on the common system of value added tax, shall be indicated only when the independent small brewery does not have a SEED number.

3.8.2 Duty-Paid Consignments

For the movement of goods under Chapter V Movement and taxation of excise goods after release for consumption, of [Council Directive \(EU\) 2020/262](#), the status of the independent small brewery shall be declared in **Box 17v** of the **electronic (simplified) administrative document (e-SAD)** in the following terms:

"It is hereby certified that the product described has been produced by an independent small brewery."

The SEED or VAT number of the self-certified independent small brewery shall also be declared in **Box 17v** when the consignor of the beer is not the producer. The VAT number, as referred to in Article 214 of Council Directive 2006/112/EC, shall be indicated only when the independent small brewery does not have a SEED number.

The total annual production by the independent small brewery of beer in hectolitres, shall be declared in **Box 17n**.

3.9 Exports of beer produced in Irish breweries to Third Countries

Beer produced in Irish breweries exported to other states outside the EU ('third countries') may also be eligible for relief or reduced rates offered in those states. Enquiries in this regard should be made directly with the tax authorities of the state to which the beer is being dispatched. This manual does not apply to applications for relief or reduced rates under those schemes.

3.10 Repayment Procedures

A repayment of APT is payable to the person who has paid the tax on the beer. This will normally be the brewery warehousekeeper or the importer but it could also be a person who received the beer under duty suspension.

3.10.1 Claim Form

[Form APT4](#) must be used for all claims in respect of repayment of APT on qualifying beer. A separate claim form must be used in respect of each microbrewery in which beer qualifying for the relief is produced. Repayment claims will be processed by the relevant Revenue Division.

The claim form must be completed in full, signed by the claimant, and sent to the relevant Revenue Division. Incomplete or unsigned forms will not be processed and will be returned to claimants for completion.

3.10.2 Claim Period and Time Limits

The applicant must make claims on a quarterly basis beginning in January, then April, July, and October, as appropriate. Where a deferred payment arrangement is in place, APT paid in, for example, the period January, February and March will be in respect of APT liability for the months December, January and February.

Repayment claims must be forwarded by the applicant within 6 months following the end of each claim period. Claims lodged outside the prescribed time limit may not be paid except in exceptional circumstances.

3.10.3 Processing Repayment Claims

On receipt of [Form APT4](#), the Revenue officer must:

- Ensure that the claim is properly completed and signed,
- Check the accuracy of the payment documents listed on the claim,
- Check that a certified [Form APT3](#) has been received for the production microbrewery listed on the claim,
- Verify that the amount of the repayment claim is correct,
- Arrange for repayment to be made.

3.11 Remission Procedures

Qualifying microbreweries can claim relief of APT on qualifying beer released to consumption by way of remission.

3.11.1 Excise Reference Numbers (ERN)

ERN codes have been introduced to facilitate the processing of payments of APT by qualifying microbreweries, see also [paragraph 2.7](#). These are:

- ERN 9620 – qualifying beer produced in the State exceeding 2.8% abv on which the tax is paid by the producer.

- ERN 9621 – qualifying beer produced in the State exceeding 2.8% abv on which the tax is paid by a person other than the producer.
- ERN 9421 – imports of qualifying beer exceeding 2.8% abv.

3.11.2 Microbrewery Beer Duty Return

The brewer is required to declare the liability for beer duty each month on the Microbrewery Beer Duty Return, see [Appendix 2A](#) for a sample Form C&E 1098M.

The relief of 50% of APT can be declared on the return, provided the brewer has submitted an APT3 form certified by the Revenue officer with responsibility for the brewery, see [paragraph 3.4.6](#).

3.11.3 Payment of APT by Persons other than the Producer

Where qualifying beer is consigned by a microbrewery under duty suspension arrangements to another tax warehouse within the State, the control document (C&E 1116) must include the declaration from the consigning microbrewery that the beer qualifies for the relief under section 78A of the Finance Act 2003, see [paragraph 3.5](#).

The reduced rate of APT on qualifying beer may be applied on release for Home Consumption (C&E 1115).

3.11.4 Payment of APT on Beer produced in other Member States

For the relief to be applied to imports of beer from qualifying microbreweries in other member states, certification or self-certification information will be required by the Revenue branch with responsibility for the import. This is detailed in [paragraph 3.6](#) above.

3.11.5 Payment of APT on Beer produced in Third Countries

For the relief to be applied to imports of qualifying beer from third countries, the beer must be accompanied by a declaration from the consignor that is endorsed by the fiscal authority of the country of dispatch, stating:

‘It is hereby certified that the beer (description) has been produced in an independent microbrewery and is eligible for relief under section 78A of the Finance Act 2003.’

In the absence of a written declaration, no relief is available and the full rate of APT should be applied.

3.12 Repayment of Alcohol Products Tax (APT) in Respect of Spoilt Beer

3.12.1 Spoilt beer Produced and Tax-Paid in Qualifying Microbreweries in the State

Repayment of all APT paid on spoilt beer from a microbrewery tax warehouse, under section 78(2) of the Finance Act 2003, can be claimed on Form C&E 1098M (see [Appendix 2A](#)). The repayment under section 78A of the Finance Act 2003 will be on the net amount of APT paid on beer eligible for repayment.

Full procedures relating to spoilt beer are outlined in [paragraph 2.10](#).

3.12.2 Spoilt Beer Tax-Paid other than in a Microbrewery Tax Warehouse

Where relief from APT is claimed under section 78(2) Finance Act 2003 on spoilt beer produced in a microbrewery and APT paid on Form C&E 1087 or C&E 1115, see Appendix 5 of [Part 1 – General Warehousing Provisions](#), the claims are to be in respect of 50% of the tax paid if the relief provided for under section 78A has already been claimed.

4 Cider and Perry Manufacturers

4.1 Introduction

This Section provides operational guidelines and information regarding the administration and control of the production of cider and perry under duty suspension in a manufacturing tax warehouse (see also Section 5, of [Part 1 – General Warehousing Provisions](#)).

The production, processing and holding of cider and perry on which Alcohol Products Tax (APT) has not been paid must take place in a tax warehouse.

For information on procedures for the approval of persons as warehousekeepers, and premises as tax warehouses, please refer to the [Authorisation of Warehousekeepers and Approval of Tax Warehouses](#) Tax and Duty manual.

4.2 Reliefs

Section 78C of the Finance Act 2003, inserted by [section 48 of the Finance Act 2022](#), provides for a relief of 50% of the APT paid, at the rates applicable to cider and perry exceeding 2.8% but not exceeding 8.5% Alcohol By Volume (ABV), which is produced by a small producer of cider and perry located in both EU member states and third countries.

[Section 77\(f\) of the Finance Act 2003](#) makes provision for relief from APT on cider and perry, the alcoholic content of which is entirely of fermented origin, and which has been produced solely by a private individual in a private premises for consumption by the producer or by the family or guests of such producer, and not to have been produced or supplied for consideration.

4.3 Definition of Cider and Perry

Beverages must conform to the legal definition of “cider and perry” as set out in [Section 73\(1\) of the Finance Act 2003](#), in order to be included in the “cider and perry” excise category. Cider and perry with the addition of apple or pear juice, or apple or pear flavouring will still retain the excise classification of cider and perry, as these additions do not significantly alter the character of the basic products. However, the addition of other fruit juices or flavours does alter the character of the basic products, resulting in classification of such products in the ‘Other than Cider and Perry’ category.

4.4 Overview of the Cider and Perry Making Process

Cider is made using apples and perry is produced from pears; both are manufactured in the same way. The apples or pears are crushed or milled to extract the juice. The

juice is placed in a fermenting vessel together with yeast, if required, and left to ferment. When fermentation is complete the cider or perry can be “racked off” (drawn off). The racked cider or perry may be clarified and filtered before or after a period of maturation. During the racking and/or filtration process, “lees” will be drawn off the product. Lees are impurities or sediment and will be seen as an allowable loss on the production records/bulk stock reports. Some manufacturers can “recover” lees for re-use in the production process.

Following maturation, the cider or perry is normally stored in bulk, awaiting bottling or packaging. At this stage the percentage Alcohol By Volume (ABV) of the product may be higher than the required strength and will be adjusted before bottling or packaging commences.

In general, the level of the allowable losses will be the industry norm of not greater than 3%. Some variation depending on the scale of production, or method used may be allowed, see also paragraph 6.6 of [Part 1 – General Warehousing Provisions](#).

4.5 Methods of Determining Alcoholic Strength

The acceptable methods for determining the alcoholic strength of the cider or perry products are outlined in regulation 15 of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004). The Regulations also provide for the use of alternative methods in certain circumstances.

If the warehousekeeper intends to use an alternative method to determine the alcohol strength, application should be made to the Revenue officer with full details to include technical specifications of the method to be used. In any such cases the Revenue officer should consult with the State Laboratory.

4.6 Sampling

The warehousekeeper is responsible for monitoring and recording the strength and volume of alcohol throughout the production or processing operation, and for the measurement of strength and liquid content of bottled product. Occasional checks should be imposed by the Revenue officer to verify the measurements being recorded by the warehousekeeper. The frequency and extent of these measurement tests is a matter for local management but should provide assurance in relation to the records being maintained by the warehousekeeper. The level of testing should be determined by the degree of agreement between the warehousekeeper’s and the officer’s test results.

4.7 Payment of Alcohol Products Tax

The warehousekeeper will be required to keep a daily record of product released for consumption and complete the Home Consumption Warrant, C&E 1115, see Appendix 5 of [Part 1 – General Warehousing Provisions](#) for a sample warrant, with

the total quantities delivered in the month. The warehousekeeper should submit copies 1 & 2 of the Home Consumption Warrant to Revenue, not later than noon of the eighth working day of the month following that in which the product was released or became chargeable with duty. Copy 3 should be retained by the warehousekeeper.

4.8 Stock Accounts

The warehousekeeper must keep a stock account of all cider and perry produced in, received into, held and delivered from the tax warehouse. The stock account must be kept in respect of each category of cider and perry product, and show the date of production, date of deliveries and date of any receipts. An entry to the stock account must be made not later than noon on the next working day following that on which production, receipt and delivery of cider and perry products occurred.

4.9 Monthly Stock Returns

The warehousekeeper must in respect of each calendar month and by the tenth working day of the following month, furnish to the Revenue officer a return in the form of a balanced stock account of all the cider produced in, received into and delivered, or otherwise disposed of, from the tax warehouse, during the period. Separate balanced stock accounts will be required in respect of bulk cider and perry and in respect of each packaged cider and perry product held in the tax warehouse. The Revenue officer should carry out regular checks of the manufacturer's stock accounts to verify the accuracy of the particulars on the stock return.

4.10 Report on Operations

The warehousekeeper must keep accounts of the quantities of all materials used in the production of the cider and perry. At the end of each month, the cider and perry manufacturer must prepare and furnish a report in a format to be agreed with the Revenue officer, detailing all operations in warehouse throughout the month. The report should contain details of the quantities of all materials used in the production of the cider and perry, and details of losses incurred during the month.

4.11 Remission or repayment of Alcohol Products Tax (APT) on Spoilt Cider and Perry

The remission or repayment of APT on spoilt cider and perry, which is unmarketable or unfit for human consumption, is provided for in regulations 30 and 31 of the [Alcohol Products Tax Regulations 2004](#) (S.I. No. 379 of 2004). Spoilt cider and perry on which APT has been paid may be destroyed without expense to the State, and a claim made for the repayment of the APT on that cider and perry. Remission or repayment of APT will not be allowed on spoilt cider and perry that consists of waste

cider or perry or bottoms other than bottoms forming naturally in the returned cider or perry.

A manufacturer who proposes to destroy spoilt cider and perry will be required to put in place a means of destruction acceptable to Revenue that ensures that the cider and perry cannot be used for human consumption. The method of destruction must comply with any relevant environmental regulations in place at any particular time dealing with waste disposal.

4.11.1 Destruction Procedures for Spoilt Cider and Perry

An area of the warehouse should be designated for returned duty-paid spoilt cider and perry. The returned kegs of cider and perry should be decanted into a designated vessel properly gauged and tabulated, and the Alcohol By Volume (ABV) taken and details entered in the spoilt cider and perry record. The frequency of destructions will vary depending on the size of the operation.

The warehousekeeper will also be required to have procedures and a clear audit trail in place to deal with returned packaged cider and perry on which duty has been paid.

Advance notice requesting permission to destroy spoilt cider and perry should be made to the Revenue officer and this request should include a listing of the spoilt products, i.e., description/quantity/volume.

The level of physical examination of spoilt cider for destruction and the scale of sampling should be commensurate with the risk involved.

4.11.2 Claims for Repayment

Claims for remission of duty on spoilt cider and perry should be submitted by the warehousekeeper and include:

- (i) Vessel number,
- (ii) Volume,
- (iii) List of customers including their order numbers and volume returned from each,
- (iv) Evidence of duty paid,
- (v) APT calculation,
- (vi) Signed statement that the product is unfit for human consumption.

In respect of keged cider and perry the following minimum limits shall apply before any claim for repayment for spoilt cider and perry can be considered:

- 10 litres per 50 litre keg

- 5 litres per 25/30 litre keg

The Revenue officer should check the claim against the trader's records and ensure a complete audit trail that confirms (i) that the cider was duty-paid, and (ii) has been destroyed. The destruction of cider and perry should be supervised by the warehousekeeper or a responsible representative of the warehousekeeper.

The officer should compile a report on each claim for remission of APT, record the details of the claim on the traders file, and have the claim certified by the appropriate officer. When the claim is approved the Revenue officer will notify the warehousekeeper who will make the appropriate adjustment to the monthly stock return.

The repayment authorisation levels as outlined in paragraph 7.3.2 in [Part 1 – General Warehousing Provisions](#) apply equally to cider and manufacturers and spoilt cider and perry claims. In the event that the Revenue officer does not have authority to certify the claim it should be submitted to the Assistant Principal Officer or Principal Officer as appropriate for certification.

The quantity of returned spoilt product, which has been approved for destruction and on which a remission of duty is approved, is recorded in the “stock adjustment” column in the monthly cider stock return, which will be reflected in the warrant figures at month end.

5 Qualifying Small Producers of Cider and Perry - Relief of Alcohol Products Tax

5.1 General Provisions

A relief from Alcohol Products Tax (APT) is available on 50% of the APT paid for cider and perry produced by qualifying small producers. The relief applies to tax payable at the rates applicable to cider and perry exceeding 2.8% alcohol by volume but not exceeding 8.5% vol.

This section explains the scope of the relief, and the procedures for establishing eligibility and for claiming the relief. The legislative provision is section 78C of the Finance Act 2003, as inserted by [section 48 of Finance Act 2022](#) (For reference only, non-statutory consolidated legislation is in [Appendix 4](#)).

From 1st January 2022, methods for certifying independent small alcohol producers (availing of reduced rates in other EU member states) have applied to all consignments of “qualifying” alcohol products moving to and from member states.

5.2 Extent and Method of Relief

Relief in respect of qualifying cider and perry released for consumption can be by way of repayment or remission, see paragraphs [5.13](#) and [5.14](#) respectively.

The maximum quantity of cider and perry on which relief will be allowed for any producer of cider and perry in any calendar year is 8,000 hectolitres.

Branches with responsibility for a small producer of cider or perry will be required to have sufficient controls and check systems in place, to ensure that:

- Quantities produced do not exceed the 10,000 hectolitres annual total production threshold, and
- Quantities claimed at the reduced rate correspond with the amount released to consumption.

5.3 Qualifying Criteria

To qualify for the relief the producer of cider and perry must be:

- (i) legally and economically independent (within the meaning of section 78C of the Finance Act 2003) of any other producer of cider and perry,
- (ii) situated physically apart from any other producer of cider and perry,

and in the **last** calendar year:

- (iii) the quantity of cider and perry produced, including for export, for consumption and under licence or contract arrangement for another producer of cider and perry, must not have exceeded 10,000 hectolitres, **and**

- (iv) the quantity of cider and perry produced, under a licence, franchise or contract arrangement for another producer of cider and perry must have been less than 50% of that produced.

Producers of cider and perry may qualify regardless of whether they are located within the State, and therefore can include producers located in other EU member states and in third countries.

5.4 Ownership of Two or More Cider and Perry Producers

A producer of cider and perry is not legally and economically independent of another producer of cider and perry where such producers are directly or indirectly owned or partly owned:

- (i) by the same person, or
- (ii) by associated companies within the meaning of [section 432](#) of the Taxes Consolidation Act 1997 or by legal entities corresponding to such associated companies.

However, where a person directly or indirectly owns two or more producers of cider and perry and the combined total quantity of the cider and perry produced by those producers in the previous calendar year has not exceeded 10,000 hectolitres, the producers may be treated as a single producer of cider and perry which is legally and economically independent of any other producer of cider and perry.

5.5 Cider and Perry Ineligible for Relief

In general, cider and perry produced under a licence, franchise or contract arrangement for another producer of cider and perry is not eligible for the relief. However, such cider and perry is reckonable in the calculation of the annual production quantity of the producer of cider and perry.

5.6 Cider and Perry Produced by One Qualifying Producer for Another

Notwithstanding this, where cider and perry is produced by a producer of cider and perry under a licence, franchise, contract or other co-operation arrangement with one or more other producers of cider and perry and where:

- Such producer of cider and perry in each of the producers with which it has such an arrangement satisfy the criteria in relation to:
 - (i) quantity of cider and perry produced in the previous calendar year did not exceed 10,000 hectolitres,
 - (ii) being legally and economically independent of other producers,
 - (iii) premises situated physically apart from any other producer of cider and perry, and

- The combined total quantity of the cider and perry produced in the previous calendar year by such producer of cider and perry, and the producers of cider and perry with which it has such an arrangement, has not exceeded 15,000 hectolitres.

Then the provisions in relation to the quantity of cider and perry produced by the producer of cider and perry, under a licence, franchise or contract arrangement for another producer of cider and perry being less than 50% of that produced do not apply. Such cider and perry qualifies for the relief of 50% of the APT paid, at the rate applicable to cider and perry exceeding 2.8% but not exceeding 8.5% Alcohol By Volume (ABV), which is produced by a small producer of cider and perry.

5.7 Eligibility Criteria for Small Producers of Cider and Perry

Qualification as a small producer of cider and perry and eligibility for the relief are determined by the producer's production of cider and perry in the calendar year prior to the year of the claim period. In the case of start-up producers, the total annual production of cider and perry applicable to the first production year will be the production estimation of the cider and perry declared by the producer.

A cider and perry producer warehousekeeper must complete [Form No. APT5](#) in respect of the producer of cider and perry and forward it to Revenue. Revenue will confirm that the producer meets the qualification requirements and will certify the form accordingly. Relief for small producers of cider and perry will not be granted on cider and perry unless a certified [APT5 form](#) is available for the producer which produced the cider and perry.

Where the producer of cider and perry is situated in Ireland, an [APT5 form](#) should be completed and filed as follows:

- The form must be completed by the cider and perry producer warehousekeeper. The warehousekeeper must ensure that they have completed the **appropriate declaration** pertaining to the circumstances under which certification of eligibility is sought.
- The completed and signed [APT5 form](#) should be forwarded by the warehousekeeper to their Revenue branch for certification of eligibility. The certification is to cover entitlement to relief for the **current** year.
- The Revenue branch should return a copy of the [APT5 form](#), duly certified, to the cider and perry producer warehousekeeper.
- The cider and perry producer warehousekeeper should retain this copy of the certified [APT5 form](#) for audit purposes.

An officer must not process a claim for repayment of APT or allow any remission of APT in respect of a small producer of cider and perry, until a completed [Form APT5](#) for that producer has been received and certified.

5.8 Movements of Qualifying Cider and Perry under Duty Suspension Within the State

Form C&E 1116 must be used for movements of qualifying cider and perry under duty suspension between tax warehouses in the State, see Appendix 10 of [Part 1 – General Warehousing Provisions](#). No other alcohol products are to be included on the form.

Where the cider and perry is consigned by the small producer, the control document must be endorsed with the following declaration:

‘It is hereby certified that the cider and perry described in this form has been produced by an independent small producer of cider and perry and is eligible for relief under section 78C of the Finance Act 2003. A completed and certified form APT5 for last year has been forwarded to the Revenue officer with responsibility for the small producer of cider and perry.’

The control document, C&E 1116 (three-part set), should be dealt with as follows:

- Copy 1 – should be retained by the dispatching producer of cider and perry warehousekeeper,
- Copies 2 & 3 – should accompany the goods during transit,
- Copy 2 – should be retained by the consignee warehousekeeper,
- Certified Copy 3 – should be returned to the dispatching producer warehousekeeper as a certificate of receipt.

Evidence of completion of the delivery is provided by the return of copy 3 to the consignor. This should be checked by the producer for agreement with the delivery documents.

A copy of the original form C&E 1116 bearing the above certification must be included with the documentation covering any subsequent consignment(s) of this qualifying cider and perry under duty suspension to another tax warehouse in the State.

Relevant information on the movement of excisable products is also contained in Section 4 of [Part 1 – General Warehousing Provisions](#).

5.9 Receipt of Qualifying Cider and Perry from Other Member States

The following procedures apply to the receipt of qualifying cider and perry that is produced and imported from other EU member states.

5.9.1 Certification of Eligibility for Cider and Perry Produced in Other Member States

Where a qualifying small producer of cider and perry is located in another EU member state, member states may adopt either the certification or self-certification approach as provided for in [Commission Implementing Regulation \(EU\) 2021/2266](#). This was amended by [Commission Implementing Regulation \(EU\) 2023/157](#) to include the electronic Simple Administrative Document and further amended by [Commission Implementing Regulation \(EU\) 2024/355](#) as regards the reference to the certificate for independent small producers of alcoholic beverages and the self-certification of those producers in the administrative documents.

Destination EU member states, i.e., member states of consumption, must recognise the approach adopted in the issuing member state, i.e., member state of production, in respect of consignments arriving in their territory.

The information required to check that the producer qualifies as a small independent producer of cider and perry will be on the **electronic administrative document (e-AD)** if it is a duty-suspended movement or **electronic (simplified) administrative document (e-SAD)** if it is a duty-paid movement.

Relief for small producers of cider and perry will not be granted to an authorised warehousekeeper, importer or registered consignee unless the relevant information is included in the administrative document.

5.9.1.1 If the Issuing Member State Applies the Certification Approach

Where qualifying cider and perry produced in another EU member state is consigned into the State and the issuing member state applies the **Certification** approach, the relevant information will be contained in the **electronic administrative document (e-AD)** for duty-suspended goods and the **electronic simplified administrative document (e-SAD)** for duty-paid goods in the following boxes:

Box 17n - the electronic administrative document or electronic simplified administrative document, as appropriate, may include the annual production of the certified producer although this is not a mandatory requirement. The completion of box 17n is only mandatory when self-certification is applicable. Where box 17n does not contain the annual production and the control officer suspects the producer may have exceeded the production threshold, they can request a copy of the certificate using the relevant serial number listed in **box 18f**.

Box 17v - a declaration that the cider and perry has been produced by a certified independent small producer stating, **“The product described has been produced by a certified independent small producer of fermented beverages other than wine and beer.”**

Box 18e - the document type which will be “a certificate”.

Box 18f - the serial number of the certificate.

5.9.1.2 If the Issuing Member State Applies the Self-certification Approach

Where qualifying cider and perry produced in another EU member state is consigned into the State and the issuing member state applies the **Self-certification** approach the relevant information will be contained in the **electronic administrative document (e-AD)** for duty-suspended goods and the **electronic simplified administrative document (e-SAD)** for duty-paid goods in the following boxes:

Box 17n - The annual production of cider and perry in hectolitres of the small independent producer.

Box 17v - a declaration certifying that the cider and perry has been produced by an independent small producer stating, **“The product described has been produced by a certified independent small producer of fermented beverages other than wine and beer.”**

and,

the SEED or VAT number of the producer if the consignor is not the producer.

The SEED number shall be the excise related authorisation number granted by the competent authorities referred to in Article 19(1) of [Regulation \(EU\) No 389/2012](#) on administrative cooperation in the field of excise duties. The VAT number, as referred to in Article 214 of [Council Directive 2006/112/EC](#) on the common system of Value Added Tax, shall be indicated only when the independent small producer does not have a SEED number.

5.10 Import of Qualifying Cider and Perry from Third Countries

The following procedures apply to qualifying cider and perry that is produced and imported from third countries.

Where a tax warehousekeeper imports into the State, under a duty suspension arrangement, qualifying cider and perry that has been produced in a third country, the consignment must be accompanied by a declaration that is endorsed by the fiscal authority of the country of dispatch stating:

‘It is hereby certified that the cider and perry (description of cider and perry) has been produced by an independent small producer of cider and perry and is eligible for relief under section 78C of the Finance Act 2003.’

This cider and perry is reckonable in the calculation of the annual production of the importing small producer of cider and perry.

5.11 Cider and perry produced by Irish Producers and Consigned to Other Member States

Cider and perry produced by Irish producers and consigned to other EU member states may be eligible for relief or reduced rates offered in those states.

Qualifying criteria for reduced rates vary between member states. While Ireland offers reduced rates to small producers of cider and perry whose annual production does not exceed 10,000 hectolitres, any Irish producers producing cider and perry in excess of the Irish threshold (10,000 hectolitres) but below the EU threshold (15,000 hectolitres) may be entitled to reduced rates in other member states. Enquiries regarding any reliefs that may be available should be made directly with the tax authorities of the country to which the cider and perry is being dispatched.

Under Article 13a(4) of [Council Directive 92/83/EEC](#), EU member states may allow two or more small cooperating small producers whose combined annual production does not exceed 15,000 hectolitres to be treated as a single independent small producer of cider and perry. This practice is allowed in Ireland providing applicable criteria are met and is covered in Irish legislation by section 78C(3)(b) of Finance Act 2003 (as amended). However, this may not be the case in other member states. If consigning cider and perry to other member states, it is important to be aware of the arrangements in the destination member states.

From 1 January 2022, methods for certifying independent small alcohol producers apply to all consignments of “qualifying” alcohol products to and from EU member states. Therefore, where independent small Irish producers are consigning cider and perry to other member states to avail of reduced rates in those member states, and they comply with the criteria set in that destination member state, they must declare their status as an independent small producer of cider and perry and their annual production. These declarations must be made in the administrative documents accompanying the consignments, e.g., the **electronic administrative document (e-AD)** (within the meaning of Chapter 2A of Part 2 of the Finance Act 2001) for duty-suspended movements or the **electronic (simplified) accompanying document (e-SAD)** (within the meaning of Part 2 of the Finance Act 2001) for duty-paid movements.

In particular, the Irish cider and perry warehousekeepers or consignors must make the appropriate declarations in the administrative documents as outlined in the subparagraphs below.

5.11.1 Duty-Suspended Consignments

For the movement of goods under Chapter IV of [Council Directive \(EU\) 2020/262](#), the annual production of cider and perry by the producer shall be declared in **Box 17n** of the **administrative document (e-AD)**. The quantity shall be indicated in hectolitres. The status of the independent small producer shall be declared in **Box 17v** of the **administrative document (e-AD)**, in the following terms:

“It is hereby certified that the product described has been produced by an independent small producer of fermented beverages other than wine and beer.”

The SEED or VAT number of the independent small producer if the consignor is not the producer shall also be declared in **Box 17v**.

The SEED number shall be the excise related authorisation number granted by the competent authorities referred to in Article 19(1) of [Regulation \(EU\) No 389/2012](#) on administrative cooperation in the field of excise duties. The VAT number, as referred to in Article 214 of [Council Directive 2006/112/EC](#) on the common system of Value Added Tax, shall only be indicated when the independent small producer does not have a SEED number.

5.11.2 Duty-Paid Consignments

For the movement of goods under Chapter V Movement and taxation of excise goods after release for consumption, of [Council Directive \(EU\) 2020/262](#), the following information shall be declared in **Box 17v** of the **electronic (simplified) administrative document (e-SAD)**:

- the status of the independent small producer of cider and perry in the following terms:

“It is hereby certified that the product described has been produced by an independent small producer of fermented beverages other than wine and beer.”

- the SEED or VAT number of the self-certified independent small producer of cider and perry, when the consignor is not the producer.

The SEED number shall be the excise related authorisation number granted by the competent authorities referred to in Article 19(1) of [Regulation \(EU\) No 389/2012](#) on administrative cooperation in the field of excise duties. The VAT number, as referred to in Article 214 of [Council Directive 2006/112/EC](#) on the common system of Value Added Tax, shall be indicated only when the independent small producer of cider and perry does not have a SEED number.

And in **Box 17n**;

- The independent small producer's annual production of cider and perry in hectolitres.

5.12 Exports of Cider and Perry Produced by Irish Producers to Third Countries

Cider and perry produced by Irish producers of cider and perry and exported to other countries outside the EU (Third Countries) may also be eligible for relief or reduced rates offered in those countries. Enquiries in this regard should be made directly with the tax authorities of the state to which the cider and perry is being dispatched. This guidance and information in this manual is not relevant to applications for relief or reduced rates under those schemes.

5.13 Repayment Procedures

A repayment of APT is payable to the person who has paid the tax on the cider and perry. This will normally be the producer of cider and perry warehousekeeper or the importer, but it could also be a person who received the cider and perry under duty suspension.

5.13.1 Claim Form

[Form APT6](#) must be used for all claims in respect of repayment of APT on qualifying cider and perry. A separate claim form must be used in respect of each small producer of cider and perry in which cider and perry qualifying for the relief is produced. Repayment claims will be processed by the relevant Revenue Division.

The claim form must be completed in full, signed by the claimant, and sent to the relevant Revenue Division. Incomplete or unsigned forms will not be processed and will be returned to claimants for completion.

5.13.2 Claim Period and Time Limits

The applicant must make claims on a quarterly basis beginning in January, then April, July, and October, as appropriate. Where a deferred payment arrangement is in place, APT paid in, for example, the period January, February and March will be in respect of APT liability for the months December, January and February.

Repayment claims must be forwarded by the applicant within 6 months following the end of each claim period. Claims lodged outside the prescribed time limit may not be paid except in exceptional circumstances.

5.13.3 Processing Repayment Claims

On receipt of [Form APT6](#), the Revenue officer must:

- Ensure that the claim is properly completed and signed,

- Check the accuracy of the payment documents listed on the claim,
- Check that a certified [Form APT5](#) has been received for the small producer of cider and perry listed on the claim,
- Verify that the amount of the repayment claim is correct,
- Arrange for repayment to be made.

5.14 Remission Procedures

Qualifying small producers of cider and perry can claim relief of APT on qualifying cider and perry released to consumption by way of remission.

5.14.1 Excise Reference Numbers (ERN)

ERN codes have been introduced to facilitate the processing of payments of APT by qualifying small producers of cider and perry. These are:

- ERN 9829 – micro produced cider and perry (still & sparkling), exceeding 2.8% vol but not exceeding 6% vol, released from producer warehouses to the home market,
- ERN 9830 – all other micro produced cider and perry (still & sparkling), exceeding 2.8% vol but not exceeding 6% vol, released to the home market,
- ERN 9129 – all other micro produced cider and perry (still & sparkling), exceeding 2.8% vol but not exceeding 6% vol, imported.
- ERN 9831 – micro produced cider and perry (still & sparkling), exceeding 6% vol but not exceeding 8.5% vol, released from producer warehouses to the home market.
- ERN 9832 – all other micro produced cider and perry (still & sparkling), exceeding 6% vol but not exceeding 8.5% vol, released to the home market.
- ERN 9130 – all other micro produced cider and perry (still & sparkling), exceeding 6% vol but not exceeding 8.5% vol, imported.

5.14.2 Cider and Perry Duty Return

The producer is required to declare the liability for cider and perry duty each month on the Cider and perry Duty Return, see Appendix 5 of [Part 1 – General Warehousing Provisions](#) for a sample C&E 1115 form.

The relief of 50% of APT can be declared on the return, provided the producer has submitted an [APTS](#) form certified by the Revenue officer with responsibility for the producer of cider and perry, see [paragraph 5.7](#).

5.14.3 Payment of APT by Persons Other than the Producer

Where qualifying cider and perry is consigned by a small producer of cider and perry under duty suspension arrangements to another tax warehouse within the State, the control document (C&E 1116) must include the declaration from the consigning small producer of cider and perry that the cider and perry qualifies for the relief under section 78C of the Finance Act 2003, see [paragraph 5.8](#).

The reduced rate of APT on qualifying cider and perry may be applied on release for Home Consumption (C&E 1115).

5.14.4 Payment of APT on Cider and Perry Produced in Other Member States

For the relief to be applied to consignments of cider and perry from qualifying small producers of cider and perry in other member states, certification or self-certification information will be required by the Revenue branch with responsibility for the import. This is detailed in [paragraph 5.9](#) above.

5.14.5 Payment of APT on Cider and Perry Produced in Third Countries

For the relief to be applied to imports of qualifying cider and perry from third countries, the cider and perry must be accompanied by a declaration from the consignor that is endorsed by the fiscal authority of the country of dispatch, stating:

‘It is hereby certified that the cider and perry (description) has been produced by an independent small producer of cider and perry and is eligible for relief under section 78C of the Finance Act 2003.’

In the absence of a written declaration, no relief is available and the full rate of APT should be applied.

5.15 Repayment or remission of Duty in Respect of Spoilt cider and perry

5.15.1 Spoilt Cider and Perry Produced and Tax-Paid in Qualifying Small Producers in the State

Repayment of all APT paid on spoilt cider and perry from a small producer of cider and perry tax warehouse, under section 78(2) of the Finance Act 2003, can be claimed on Form C&E 1115 (see Appendix 5 of [Part 1 – General Warehousing Provisions](#)). The repayment under section 78C of the Finance Act 2003 will be on the net amount of APT paid on cider and perry eligible for repayment.

Officers should carefully consider applications for repayment or remission of APT paid on cider and perry from small producers, where relief was given under section 78C of the Finance Act 2003, to ensure that the correct rate is applied to the repayment or remission.

Full procedures relating to spoilt cider and perry are outlined in [paragraph 4.11](#).

5.15.2 Spoilt Cider and Perry Tax-Paid other than in a Small Producer of Cider and Perry Tax Warehouse

Where relief from APT is claimed under section 78(2) Finance Act 2003 on spoilt cider and perry produced by a small producer of cider and perry and APT paid on Form C&E 1087 or C&E 1115, (see Appendix 5 of [Part 1 – General Warehousing Provisions](#)), the claims are to be in respect of 50% of the tax paid if the relief provided for under section 78C has already been claimed.

Appendix 1 – Sample Beer Strength Record

Sample Beer Strength Record

Beer Product Description:					Month: July 2013	
Date	B.B.T.	Packaged		% Vol Strength	Hectolitres%	Comments
		No. of Kegs	Qty (HL)			
1/7/13	2	246	123.00	4.17	512.91	
1/7/13	1	277	138.50	4.09	566.46	
2/7/13	2	392	196.00	4.23	829.08	
	
31/7/13	3	233	116.50	4.15	483.47	
Totals		1,148	574.00		2,391.92	

$$\begin{aligned}
 \text{Weighted Average Actual Strength} &= \frac{\text{Total Hectolitre \%}}{\text{Total Bulk Quantity (HL)}} \\
 &= \frac{2,391.92}{574.00} \\
 &= 4.1\%
 \end{aligned}$$

Appendix 2 – Sample Brewer’s Beer Duty Return

BREWER’S BEER DUTY RETURN

C&E 1098 (Rev. 4)

Name and Address of Person Paying Tax		No. and Date (for official use):		
		Warehouse Name	IETW No.	IEWK No.
Month	Year	Payer Revenue Number		Tax Type C&E

EXCISE HOME	QUANTITY (HL%)		RATE OF TAX	TAX PAYABLE (€)
DELIVERED FOR CONSUMPTION (1)				
LESS REPAYMENTS ALLOWED (2)				
NET PAYABLE (ERN 9820) (Beer exceeding 2.8% ABV)				

*TOTAL VAT €

* if applicable

EXCISE HOME	QUANTITY (HL%)		RATE OF TAX	TAX PAYABLE (€)
DELIVERED FOR CONSUMPTION (1)				
LESS REPAYMENTS ALLOWED (2)				
NET PAYABLE (ERN 9827) (Beer ex 1.2% but not ex 2.8% ABV)				

*TOTAL VAT €

* if applicable

TOTAL AMOUNT FOR DIRECT DEBIT	€
-------------------------------	---

I _____, declare that the particulars herein and on the attached schedules are true and complete and that the above amount will be paid by direct debit under the Revenue number shown herein.

Signature _____ Date _____

Designation of Signatory _____ Phone Number _____

- (1) The quantity to be entered here is the quantity delivered from warehouse for consumption, including any beer consumed on the brewery premises, plus any additions for previous under declarations
- (2) Only repayments that have been authorised by the Revenue official can be deducted here.

Appendix 2A – Sample Microbrewery Beer Duty Return

MICROBREWERY - BEER DUTY RETURN**C&E 1098 M**

Name and Address of Person Paying Tax		No. and Date (for official use):	
		Warehouse Name	IETW No. IEWK No.
Month	Year	Payer Revenue Number	Tax Type C&E

EXCISE HOME	QUANTITY (HL%)	RELIEF RATE OF TAX	TAX PAYABLE (€)
DELIVERED FOR CONSUMPTION (1)			
LESS REPAYMENTS ALLOWED (2)			
NET PAYABLE (ERN 9620) (Beer exceeding 2.8% abv)			

*TOTAL VAT €

*If applicable

TOTAL AMOUNT FOR DIRECT DEBIT	€
-------------------------------	---

I _____, declare that the particulars herein and on the attached schedules are true and complete and that the above amount will be paid by direct debit under the Revenue number shown herein.

Signature _____ Date _____

Designation of Signatory _____ Phone Number _____

- (1) The quantity to be entered here is the quantity delivered from warehouse for consumption, including any beer consumed on the brewery premises, plus any additions for previous under declarations.
- (2) Only repayments that have been authorised by the Revenue official can be deducted here.

Appendix 3 – Sample Brewer’s Repayment Claims Schedule

BREWER’S REPAYMENT CLAIMS SCHEDULE**C&E 1099**

Warehousekeeper’s Name & Address:	Month:	Year:	
	Warehouse Name	IETW No.	IEWK No.
	Payer Revenue Number		Tax Type C&E

Claim No.	Nature of Claim	Repayment Amount (€)			
		Excise Import		Excise Home	
TOTAL EXCISE DUTY REPAYABLE			€	:	

I, _____ declare that the particulars herein are true and complete.
(Full name in BLOCK capitals)

Signature _____ Date _____

Designation of signatory _____

For Official Use	Warehouse Officer _____ Date _____
	Assistant Principal _____ Date _____

Appendix 4 - Non-statutory consolidation of the Finance Acts provisions relating to reliefs for small producers

- Section 78A, Finance Act 2003 (as inserted by Section 63, Finance Act 2005 and amended by Section 73, Finance Act 2008 (No. 3 of 2008) and Section 51, Finance (No. 2) Act 2008 (No. 25 of 2008) and Section 59 of Finance Act 2014 and Section 43 of Finance Act 2015 and Section 37 of Finance Act 2016 and Section 43 of Finance Act 2019 and Section 43 of Finance Act 2021 and Section 48 of Finance Act 2022).
- Section 78B, Finance Act 2003 (as inserted by Section 42, Finance Act 2021 and amended by Section 48 of Finance Act 2022).
- Section 78C, Finance Act 2003 (as inserted by Section 48, Finance Act 2022)

Relief for small breweries

78A.- (1) In the case of beer subject to alcohol products tax at the rate for beer exceeding 2.8% vol, a relief of half the amount of alcohol products tax paid on such beer shall, subject to subsection (3) and to such conditions as the Commissioners may prescribe or otherwise impose, be granted on a quantity of beer, not exceeding 30,000 hectolitres in a calendar year, brewed in a brewery –

- (a) in which the quantity of beer brewed in the previous year has not exceeded 75,000 hectolitres,
 - (b) which is legally and economically independent of any other brewery,
 - (c) the premises of which are situated physically apart from those of any other brewery, and
 - (d) in which less than 50 per cent of the beer brewed in the previous calendar year has been brewed under a licence, franchise or contract arrangement for another brewery.
- (2) Relief under subsection (1) shall be granted by the Commissioners either by means of remission or repayment.
- (3)(a) Subject to paragraph (b), relief under subsection (1) does not apply to any beer brewed for another brewery under a licence, franchise or contract arrangement.
- (b) Notwithstanding paragraph (a), where beer is brewed in a brewery under a licence, franchise, contract or other cooperation arrangement with one or more other breweries, and where —

- (i) such brewery and each of the breweries with which it has such an arrangement satisfy the criteria set down in paragraphs (a), (b) and (c) of subsection (1), and
 - (ii) the combined total quantity of the beer brewed in the previous calendar year, in such brewery and the breweries with which it has such an arrangement, has not exceeded 150,000 hectolitres,
- then subsection 1(d) does not apply, and such beer qualifies for relief under subsection (1).
- (4)(a) For the purposes of subsection (1)(b) a brewery is not considered to be legally and economically independent of another brewery where such breweries are directly or indirectly owned or partly owned —
- (i) by the same person, or
 - (ii) by associated companies within the meaning of section 432 of the Taxes Consolidation Act 1997* or by legal entities corresponding to such associated companies.
- (b) Notwithstanding subsection (1) (b) and paragraph (a), where a person referred to in subparagraph (i) or (ii) of paragraph (a) directly or indirectly owns two or more breweries and the combined total quantity of the beer brewed in those breweries in the previous calendar year has not exceeded 75,000 hectolitres, they may be treated for the purposes of this section as a single brewery which is legally and economically independent of any other brewery.
- (5)(a) Claims for repayment under subsection (2) shall be made in such form as the Commissioners may direct and shall be in respect of payments of alcohol products tax made within a period of 3 calendar months beginning on the first day of January, April, July or October.
- (b) A repayment may not be made under this section unless the claim is made within 6 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

Relief for small producers of cider and perry

78C. (1) In the case of cider and perry exceeding 2.8% vol but not exceeding 8.5% vol that is subject to alcohol products tax, a relief of half the amount of alcohol products tax paid on such cider and perry shall, subject to subsection (3) and to such conditions as the Commissioners may prescribe or otherwise impose, be granted on a combined total quantity of cider and perry not exceeding 8,000 hectolitres in a calendar year, produced by a producer of cider and perry —

(a) where the combined total quantity of cider and perry produced by that producer in the previous year has not exceeded 10,000 hectolitres,

(b) which is legally and economically independent of any other producer of cider and perry,

(c) the premises of which are situated physically apart from those of any other producer of cider and perry, and

(d) where less than 50 per cent of the cider and perry produced by that producer in the previous calendar year has been produced under a licence, franchise or contract arrangement for another producer of cider and perry.

(2) Relief under subsection (1) shall be granted by the Commissioners either by means of remission or repayment.

(3) (a) Subject to paragraph (b), relief under subsection (1) does not apply to any cider and perry produced for another producer of cider and perry under a licence, franchise or contract arrangement.

(b) Notwithstanding paragraph (a), where cider and perry is produced by a producer of cider and perry under a licence, franchise, contract or other cooperation arrangement with one or more other producers of cider and perry, and where—

(i) such a producer and each of the producers with which it has such an arrangement satisfy the criteria set down in paragraphs (a), (b) and (c) of subsection (1), and

(ii) the combined total quantity of the cider and perry produced in the previous calendar year, by such producer and the producers with which it has such an arrangement, has not exceeded 15,000 hectolitres, then subsection (1)(d) does not apply, and such cider and perry qualifies for relief under subsection (1).

(4) (a) For the purposes of subsection (1)(b), a producer of cider and perry is not considered to be legally and economically independent of another producer of cider and perry where such producers are directly or indirectly owned or partly owned—

(i) by the same person, or

(ii) by associated companies within the meaning of section 432 of the Taxes Consolidation Act 1997 or by legal entities corresponding to such associated companies.

(b) Notwithstanding subsection (1)(b) and paragraph (a), where a person referred to in paragraph (a) (i) or (ii) directly or indirectly owns two or more producers of cider and perry and the combined total quantity of cider and perry produced by those producers in the previous calendar year has not exceeded 10,000 hectolitres, they may be treated for the purposes of this section as a single producer of cider and perry which is legally and economically independent of any other producer of cider and perry.

(5) (a) Claims for repayment under subsection (2) shall be made in such form as the Commissioners may direct and shall be in respect of payments of alcohol products tax made within a period of 3 calendar months beginning on the first day of January, April, July or October.

(b) A repayment may not be made under this section unless the claim is made within 6 months following the end of each such period or within such longer period as the Commissioners may, in any particular case, allow.

Certification of small producers

78B. (1) A producer of alcohol products established in the State availing of reduced rates of duty in accordance with Article 4, 9a, 13a, 18a or 22 of the Directive in another Member State shall, in accordance with such conditions as the Commissioners may prescribe, provide declarations as to—

(a) the compliance of the producer with the criteria set out in Article 4, 9a, 13a, 18a or 22 of the Directive, as may be applicable, and

(b) the total annual production of the producer in the previous year.

(2) A consignor of alcoholic products referred to in subsection (1) shall ensure that the declarations referred to in that subsection are made in the electronic administrative document (within the meaning of Chapter 2A of Part 2 of the Finance Act 2001) or the simplified administrative document (within the meaning of Part 2 of the Finance Act 2001), as the case may be, relating to the consignment of those products.

Section 432 Taxes Consolidation Act 1997

Meaning of 'associated company' and 'control'

432.—(1) For the purposes of this Part, a company shall be treated as another company's company at a particular time if, at that time or at any time within one year previously, one of the 2 companies has control of the other company, or both companies are under the control of the same person or persons.

(2) For the purposes of this Part, a person shall be taken to have control of a company if such person exercises, or is able to exercise or is entitled to acquire, control, whether direct or indirect, over the company's affairs, and in particular, but without prejudice to the generality of the foregoing, if such person possesses or is entitled to acquire—

1. the greater part of the share capital or issued share capital of the company or of the voting power in the company,
 2. such part of the issued share capital of the company as would, if the whole of the income of the company were distributed among the participators (without regard to any rights which such person or any other person has as a loan creditor), entitle such person to receive the greater part of the amount so distributed, or
 3. such rights as would, in the event of the winding up of the company or in any other circumstances, entitle such person to receive the greater part of the assets of the company which would then be available for distribution among the participators.
- (3) Where 2 or more persons together satisfy any of the conditions of subsection (2), they shall be taken to have control of the company.
- (4) For the purposes of subsection (2), a person shall be treated as entitled to acquire anything which such person is entitled to acquire at a future date or will at a future date be entitled to acquire.
- (5) For the purposes of subsections (2) and (3), there shall be attributed to any person any rights or powers of a nominee for such person, that is, any rights or powers which another person possesses on such person's behalf or may be required to exercise on such person's direction or behalf.
- (6) For the purposes of subsections (2) and (3), there may also be attributed to any person all the rights and powers of—
1. any company of which such person has, or such person and associates of such person have, control,
 2. any 2 or more companies of which such person has, or such person and associates of such person have, control,
 3. any associate of such person, or
 4. any 2 or more associates of such person, including the rights and powers attributed to a company or associate under subsection (5), but excluding those attributed to an associate under this subsection, and such attributions shall be made under this subsection as will result in the company being treated as under the control of 5 or fewer participators if it can be so treated.

Appendix 5 - Automated Import System (AIS) Codes

The table below lists the appropriate Automated Import System (AIS) code. In AIS the Excise Reference Number (ERN) is replaced with a **TARIC 3** format compliant code – the correlation between each ERN and AIS code is included.

Further information on AIS is available from the [AIS Trader Guides](#) on the Revenue Website.

Description	ERN Code	AIS Code
Spirits		
Brandy	5301	X301
Gin	5311	X302
Rum	5321	X303
Whiskey	5331	X304
Vodka	5381	X305
Spirits exceeding 5.5% alcohol by volume	5391	X306
Spirits not exceeding 5.5% alcohol by volume	5261	X307
Beer		
All Other Beer exceeding 1.2% vol but not exceeding 2.8% vol	9122	X308
All Other Beer exceeding 2.8% vol	9121	X309
All Other Micro Brewed Beer exceeding 2.8% vol	9421	X367
Wine		
Still and Sparkling, not exceeding 5.5% vol	3107	X350
Still exceeding 5.5% vol. but not exceeding 15% vol	3101	X351
Still exceeding 15% vol	3102	X352
Sparkling exceeding 5.5% vol	3203	X353
Cider and Perry		
Still & Sparkling, not exceeding 2.8% vol	9126	X354
Still and Sparkling, exceeding 2.8% but not exceeding 6.0% vol	9119	X355
Still and Sparkling exceeding 6 % vol. but not exceeding 8.5 % vol	9123	X356
Still exceeding 8.5% vol	9124	X357
Sparkling exceeding 8.5 % vol	9125	X358
All other still & sparkling produced by small producers, exceeding 2.8% vol but not exceeding 6% vol	9129	X365
All other still & sparkling produced by small producers, exceeding 6% vol but not exceeding 8.5% vol	9130	X366
Other Than Cider and Perry		
Still and Sparkling, not exceeding 5.5 % vol	9301	X359
Still exceeding 5.5 % vol.	9302	X360
Sparkling exceeding 5.5 % vol	9303	X361
Intermediate Beverages		
Still not exceeding 15% vol	5201	X362
Still exceeding 15% vol	5202	X363
Sparkling	5203	X364