



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 3

SMALL PRODUCER RELIEF

Mergers and demergers

61 Mergers: general provisions

- (1) [This section](#) and [sections 62 to 67](#) apply where a small producer (“SP1”) becomes connected with another small producer (“SP2”).
- (2) “Post-merger production group” means the production group that consists of—
 - (a) every set of premises on which SP1 or SP2 produces alcoholic products, and
 - (b) every set of connected premises,and references to “post-merger production group premises” are to premises within [paragraph \(a\)](#) or [\(b\)](#).
- (3) In relation to the post-merger production group—
 - (a) “Year 1” means the production year in which SP1 and SP2 become connected with one another,
 - (b) “Year 2” means the production year immediately following Year 1,
 - (c) “Year 3” means the production year immediately following Year 2, and
 - (d) the “pre-merger year” means the production year immediately preceding Year 1.
- (4) Each of Year 1, Year 2 and Year 3 is a “merger transition year” in relation to the post-merger production group, unless any of the following apply—

Status: Point in time view as at 01/08/2023.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 61. (See end of Document for details)

- (a) [section 65](#) (early termination of merger transition period),
- (b) [section 66](#) (subsequent mergers), or
- (c) [section 68\(8\)](#) (demergers in a merger transition year).

Commencement Information

- I1** S. 61 not in force at Royal Assent, see [s. 120\(2\)](#)
- I2** [S. 61](#) in force at 1.8.2023 by [S.I. 2023/884](#), [reg. 2\(1\)\(a\)](#) (with [reg. 10](#))

Status:

Point in time view as at 01/08/2023.

Changes to legislation:

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