



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 3

SMALL PRODUCER RELIEF

Interpretation of Chapter 3

69 “Producer”, “production premises”, “group premises” etc

- (1) [This section](#) applies for the purposes of [this Chapter](#).
- (2) “Production premises” means premises (whether or not in the United Kingdom) on which alcoholic products are produced.
- (3) Production premises are “group premises” at a time in a production year (the “reference time”) if—
 - (a) a person (“P”) who produces alcoholic products on the premises at the reference time or at any earlier time in that year, or
 - (b) a person connected with P,
also produces alcoholic products on any other premises at the reference time or any earlier time in that year.
- (4) “Connected premises”, in relation to group premises, means premises on which alcoholic products are produced at the reference time or at any earlier time in the current year, by—
 - (a) P, or
 - (b) a person connected with P.

Status: This is the original version (as it was originally enacted).

- (5) References to “the production group”, in relation to group premises, are references to the group consisting of—
- (a) the group premises, and
 - (b) every set of connected premises.
- (6) Production premises are “non-group premises” at a time in a production year if, at that time, they are not group premises.
- (7) In [this Chapter](#)—
- (a) references to the “producer”, in relation to a set of premises, are references to the person who produces alcoholic products on those premises, and
 - (b) references to a “small producer” are references to a person who produces small producer alcoholic products.

70 Connected persons

- (1) References in [this Chapter](#) to a person being or becoming connected with another person are to be construed in accordance with section 1122 of CTA 2010.
- (2) But the Commissioners may, if they think it appropriate, treat two connected persons as if they were not connected with one another for the purposes of [this Chapter](#).

71 Index of defined expressions: [Chapter 3](#)

The following Table sets out expressions defined or explained for the purposes of [this Chapter](#)—

Expression	Provision
adjusted post-merger amount	section 64(1) to (3)
alcohol production amount	section 57(1)(a)
connected premises	section 69(4)
current year	section 54(1)
duty discount	section 59(1)
estimated alcohol production amount	section 57(1)(b)
group premises	section 69(3)
merger transition year	section 61(4)
non-group premises	section 69(6)
post-merger production group	section 61(3)
post-merger production group premises	section 61(2)
previous year	section 54(4)(b)
producer (in Chapter 3)	section 69(7)(a)
production group	section 69(5)
production premises	section 69(2)
production year	section 54(4)(a)

Status: This is the original version (as it was originally enacted).

Expression	Provision
small producer	section 69(7)(b)
small producer alcoholic products	section 55
small production limit	section 56(4)
small production premises	section 56 (for general purposes); section 62 (in relation to a post-merger production group)
SP1 and SP2	section 61(1)
Year 1, Year 2 and Year 3	section 61(3)
