



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 2

ALCOHOL DUTY

CHAPTER 3

SMALL PRODUCER RELIEF

Main provisions

57 “Alcohol production amount” etc

- (1) In relation to production premises—
 - (a) the “alcohol production amount” for a production year is the total amount of alcohol contained in alcoholic products produced on those premises in that year, and
 - (b) the “estimated alcohol production amount” for a production year is the producer’s reasonable estimate of the alcohol production amount for those premises in that year.
- (2) [Subsection \(1\)](#) is subject to [subsections \(3\) to \(6\)](#).
- (3) The reference in [subsection \(1\)](#) to the alcoholic products produced on a set of premises does not include a reference to any alcoholic products that are—
 - (a) spoiled or destroyed before the excise duty point, or
 - (b) produced in the course of producing a different alcoholic product on those premises or on any set of connected premises.
- (4) [Subsection \(5\)](#) applies where premises are in use for the purposes of the production of alcoholic products for part only (the “relevant part”) of a production year (including where premises begin to be used for those purposes part-way through a production year).

Status: This is the original version (as it was originally enacted).

- (5) The alcohol production amount or (as the case may be) the estimated alcohol production amount is treated, for the purposes of [this Part](#), as being the amount given by—
- (a) dividing the actual alcohol production amount, or (as the case may be) the estimate of that amount, by the number of days in the relevant part of the production year, and
 - (b) multiplying the amount given by [paragraph \(a\)](#) by the number of days in the production year.
- (6) The Commissioners may, if satisfied that the circumstances are exceptional, agree with a producer that certain alcoholic products, or a certain quantity of alcoholic products, may be disregarded for the purposes of determining—
- (a) the alcohol production amount, or
 - (b) the estimated alcohol production amount,
- in relation to production premises for any production year.