



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 2

#### ALCOHOL DUTY

### CHAPTER 3

#### SMALL PRODUCER RELIEF

##### *Mergers and demergers*

#### 67 Simultaneous mergers

- (1) [Subsections \(2\) to \(4\)](#) apply if, at the same time as SP1 becomes connected with SP2, SP1 also becomes connected with one or more other small producers (who are not already connected with one another).
- (2) References in [sections 61](#) and [64](#) to SP2 include references to the other small producers becoming connected with SP1.
- (3) For the purposes of [section 64](#)—
  - (a) the “larger producer” is the producer with a greater alcohol production amount attributable to the producer’s premises for the pre-merger year than any of the other producers mentioned in [subsection \(1\)](#), and
  - (b) each of the other producers is a “smaller producer”,  
(and [this subsection](#) applies instead of [section 64\(5\)](#)).
- (4) If the amount mentioned in [subsection \(3\)\(a\)](#) is equal in relation to any two or more of the producers mentioned in [subsection \(1\)](#), any one of them may be treated as the “larger producer” for the purposes of [section 64](#).