



Alcohol Products Tax Relief for Microbreweries

Certificate of eligibility under Section 78A Finance Act 2003

Brewery Warehousekeeper Details

Name and Address of Brewery (incl. Eircode)

Warehousekeeper VAT No.

Warehousekeeper Name:

Warehousekeeper No.:

Tax Warehouse No.:

Notes

1. Please refer to the tax and duty manual Administration & Control of Tax Warehouses Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers before completing this form.
2. Please complete “Declaration 1” or “Declaration 2” as appropriate. Declaration 1 applies in all cases except where beer is brewed by one microbrewery warehousekeeper for another under a licence, franchise, contract or other cooperation arrangement.
3. For the purposes of these declarations, the term “independent brewery” is to be construed in accordance with Section 78A(4) Finance Act 2003 (as inserted by Section 63 Finance Act 2005 and amended by Section 73 Finance Act 2008, Section 51 Finance (No. 2) Act 2008, Section 59 Finance Act 2014, Section 43(1)(b) Finance Act 2015, Section 37 Finance Act 2016, Section 43 Finance Act 2019 and Section 48 Finance Act 2022).
4. The declaration is to be signed:
(a) by the brewery warehousekeeper
or
(b) by a person authorised by the brewery warehousekeeper.
5. Heavy penalties may be incurred by any person who, in connection with a relief from Alcohol Products Tax, wilfully makes any statement or declaration to the Revenue Commissioners which is false in any particular or who counterfeits or falsifies any document.
6. Where a claim is being made by a person who directly or indirectly owns two or more qualifying microbreweries, which together produced not more than 75,000 hectolitres of beer in the previous calendar year, and treatment as a single brewery is requested, all brewery names should be included.

1(a) Declaration of Conformity - Microbrewery Qualifying Criteria

I hereby declare that the abovementioned brewery is an independent brewery which is situated physically apart from any other brewery and that, in the year ended 31 December 20____,

- (a) the quantity of beer brewed in the brewery was _____ hectolitres, and
- (b) less than 50% of that quantity was brewed under a licence, franchise or contract arrangement for another brewery.

Signature: _____ (Brewery Warehousekeeper) Date: _____

1(b) Declaration by a Qualifying Microbrewery regarding Ownership of Two or More Microbreweries

I hereby declare that the abovementioned brewery and the breweries named below qualify as a single brewery which is legally and economically independent of any other brewery and that, in the year ended 31 December 20____,

- (a) the quantity of beer brewed in the breweries was _____ hectolitres, and
- (b) less than 50% of that quantity was brewed under a licence, franchise or contract arrangement for another brewery.

(c) The combined total quantity of beer brewed in the abovementioned brewery and the breweries named below did not exceed 75,000 hectolitres.

The names / addresses of all the breweries involved are as follows:

Brewery Name	Address (incl. Eircode)

Signature: _____ (Brewery Warehousekeeper) Date: _____

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue's data protection policy and information on your data protection rights are available on www.revenue.ie.

2. Declaration of Annual Production and Microbrewery Names - Beer Brewed by One Qualifying Microbrewery for Another

I hereby declare that the abovementioned brewery is an independent brewery and that the quantity of beer brewed in the abovementioned brewery in the year ended 31 December 20____

was _____ hectolitres. I further declare that as regards any beer brewed in this brewery under licence, franchise, contract or other cooperation arrangement with one or more breweries that,

- (i) each of these breweries are independent breweries, which are situated apart from any other brewery,
- (ii) in the year ended 31 December 20____ the quantity of beer brewed in each of these breweries did not exceed 75,000 hectolitres, **and**
- (iii) **the combined total quantity of beer brewed in the abovementioned brewery and the breweries with which it has such an arrangement did not exceed 150,000 hectolitres.**

The names / addresses of all of the breweries involved in such arrangement(s) are as follows:

Brewery Name	Address (incl. Eircode)

Signature: _____ (Brewery Warehousekeeper) Date: _____

Certification - For Official Use

I certify that the above declaration is consistent with the production records, for the year ending 31 December 20____ *, of the abovementioned brewery.

Name of Officer (capitals): _____ Telephone No.: _____

Official Address (incl. Eircode): _____

Signature of Officer: _____ Date: _____

* the year in respect of which the above declaration has been made.