



Claim for Repayment of Alcohol Products Tax on Microbrewery Beer

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.

Customer No.:

Warrant No.(For Official use only):

Name and Address of Claimant (incl. Eircode) (USE BLOCK CAPITALS)

PPSN or Corporation Tax No. whichever is applicable:

Period of Claim

From:

To:

(See the tax and duty manual Administration & Control of Tax Warehouses Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers, Paragraph 3.10.2)

Notes on completing the Claim Form

1. The claim must be signed:

(a) by the taxpayer,

(b) where the taxpayer is a body corporate, by a director, company secretary, or by any person authorised to do so on their behalf,

or

(c) where the taxpayer is an unincorporated body of persons, by one of the partners or by any person authorised to do so on their behalf.

2. A separate claim form is to be used:

(i) for each three-month claim period, and

(ii) in respect of each microbrewery in which the beer is produced.

Heavy penalties and interest may be incurred by any person who, in relation to any application for repayment of Alcohol Products Tax made to the Revenue Commissioners, wilfully makes any statement which is false in any particular or who counterfeits or falsifies, any document presented in connection with any such application.

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. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our [Privacy](https://www.revenue.ie) page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

FOR OFFICIAL USE ONLY

Amount: €

Payment authorised by:

Rank:

Date:

Payment approved by:

Rank:

Date:

P.O. No. :

Date:

Intls:

Claim Schedule

1. Name and address of microbrewery in which the beer was brewed

2. Quantity of beer brewed in the abovementioned brewery in respect of which you have previously claimed repayment in this calendar year

Hectolitres

3. Quantity of beer which is the subject of this claim

Hectolitres

4. Total in year to date (Sum of boxes 2 & 3)

Hectolitres

5. Amount of Alcohol Products Tax paid in respect of 3 above €

Serial number and date of payment document(s) for period of claim (C&E 1098, C&E 1115, or C&E 1087 as appropriate)

6. Amount of repayment claimed (50% of the amount shown in box 5) €

Declaration

I hereby declare that:

(a) in the above period I have paid € Alcohol Products Tax in respect of hectolitres of beer produced in the brewery named in the above claim schedule,

(b) the beer which is the subject of this claim:

(i) has been brewed by the claimant and is eligible for relief under Section 78A Finance Act 2003 as 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.

or

(ii) has been received by the claimant with a declaration of its eligibility for relief, as required by Section 3 of the tax and duty manual Administration & Control of Tax Warehouses Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers.

(c) that a certified copy of Form APT3 (Certificate of Eligibility for Relief under Section 78A Finance Act 2003) has been sent to Revenue in accordance with the instructions in Paragraph 3.4.6 of the tax and duty manual Administration & Control of Tax Warehouses Part 2 – Breweries, Microbreweries, Cider and Perry Manufacturers;

and

(d) the particulars entered herein are true and correct to the best of my knowledge and belief and I hereby apply for repayment of € as per the above claim schedule. I undertake, on request, to produce any evidence, which the Revenue Commissioners may require in support of this claim.

Signature of Claimant Date

Designation of Claimant

(see Note 1)

APT4