



# 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.

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*Status: This is the original version (as it was originally enacted).*

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- (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	<a href="#">section 64(1) to (3)</a>
alcohol production amount	<a href="#">section 57(1)(a)</a>
connected premises	<a href="#">section 69(4)</a>
current year	<a href="#">section 54(1)</a>
duty discount	<a href="#">section 59(1)</a>
estimated alcohol production amount	<a href="#">section 57(1)(b)</a>
group premises	<a href="#">section 69(3)</a>
merger transition year	<a href="#">section 61(4)</a>
non-group premises	<a href="#">section 69(6)</a>
post-merger production group	<a href="#">section 61(3)</a>
post-merger production group premises	<a href="#">section 61(2)</a>
previous year	<a href="#">section 54(4)(b)</a>
producer (in <a href="#">Chapter 3</a> )	<a href="#">section 69(7)(a)</a>
production group	<a href="#">section 69(5)</a>
production premises	<a href="#">section 69(2)</a>
production year	<a href="#">section 54(4)(a)</a>

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

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