



Nick Bradstock:

70 hl exemption

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Cider makers <70hl in any 12 months

May claim exemption from registration

- and *therefore from duty payment*

Cider makers' obligations:

- complete Form CP 33

- wait for acceptance before beginning

Severe penalties for breach of conditions – Notice 162





70 hl exemption – Form CP33

**Claim for Exemption from Registration
by a Maker of Cider or Perry for sale**

Claim

I,

(Your full name)

of

(Your address)

.....
.....
claim exemption from registration as a maker of cider or perry for sale under the
Cider and Perry (Exemption from Registration) Order 1976, for the above premises.

Undertaking

I will apply for registration and pay to HM Customs & Excise the duty on all cider and
perry made by me where the total quantity made, including that for my own
consumption, is more than 7000 litres in any 12 month period.

Signature Date.....

(Proprietor, partner or director)

For official use only

Claim for exemption examined.

Satisfied.

Signature Date.....

CP 33 PCU(October 1997)

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IN SUSTAINABILITY**

70 hl exemption

What's the problem?

Council Directive 92/83/EEC of 19 October 1992

- on the harmonisation of the structures of excise duties on alcohol and alcoholic beverages

does not contain provision for special terms for small traders - in either of:

Wine, Fermented Beverages other than Wine and Beer (includes cider) or Intermediate Products

BUT Special terms are allowed for Beer and for Spirits

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UK Position – HMRC's own words

Common cause of UK Gov., NACM, small producers:

- Number one goal behind these objectives is to look to put UK provisions for small cider-makers on a firm legal footing.
- Despite some misleading reports, appears to be unity between Government, NACM and small cider-makers on what is wanted.
- NACM wrote to Treasury Ministers to canvass support for the exemption from duty payment and that support was confirmed.
- *HMRC at NACM AGM, Ledbury, 5 September 2007*

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Where are we now?

Directive 92/83/EEC has been under review since 2004

- *this has its own problems – over classification*

DG Taxud would include provisions for small traders

- *but Member States must be persuaded*

- AICV participation - 3CCPA position of 30 April 2007

- All EU trade assoc'ns agreed – except CEEV (wine)

DG Taxud Workshop 14-16 October 2008

Further proposals on the whole Directive awaited, 2010

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AICV Proposals – *edited - might apply to all sectors*

- Apply Article 29 of 92/12/EEC more widely – *but vary the threshold*
 - Escape onerous requirements - premises & guarantees
- Different conditions and relativities exist in Member States
 - Specific EU thresholds for sectors will satisfy no one
 - Allow 'subsidiarity' but administrations to use VAT controls
 - Relate to sector size
 - Stay with bulk volume - not quantity of alcohol
- 3 categories of trader: "Large", "Small" (SME) & "Very Small"
 - Again, allow subsidiarity and use VAT controls
- Allow exemption to the Very Small
 - Subject to registration and proper commercial records
- Allow reduced rates to the Small
- Allow the aggregated equivalent of these allowances to all sizes
 - To reduce, if not eliminate, distortion - ***like Income Tax!***

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'Income Tax' calculation of Excise Duty



