

Relief from Alcohol Products Tax for wine produced by qualifying micro-wineries and beer produced in qualifying microbreweries

A. WINE

- Reduced rates of duty may be applied on wine produced by independent small wine producers within the following limits:
 - o wine producers not exceeding 20,000 hl of wine per year,
 - o the reduced rates shall not exceed 50 % below the standard national rate of excise duty;
- Reduced rates shall be applied to small wine producers classified as “independent small wine producer” which means a wine producer which is legally and economically independent of any other wine producer, which uses premises situated physically apart from those of any other wine producer and does not operate under licence. However, where two or more small wine producers cooperate, and their combined annual production does not exceed 20,000 hl, as appropriate, those wine producers may be treated as a single independent small wine producer.
- Similar reduced rates shall apply equally to wine delivered into the Maltese territory from independent small wine producers situated in other Member States.
- In order to qualify as an independent small winery and avail of reduced rates must declare their status, as an independent small winery, as well as their annual production.

- To qualify for the relief the winery must be:
 1. legally and economically independent from any other winery;
 2. situated physically apart from any other winery; and in the calendar year previous to the year in which the relief is eligible to be claimed;
 3. the quantity of wine produced in the winery, including wine produced for export, for home consumption must not have exceeded 20,000 hectolitres;

- Qualification as an independent small winery and eligibility for the relief are determined by the winery's production in the calendar year prior to the year of the claim period. In the case of start-up producers, the total annual production of wine applicable to the first production year will be the production estimation of the wine declared by the micro-winery.

- Where a qualifying micro-winery is located in another EU Member State: Member States may adopt either the Certification or Self-certification approach to be eligible for a reduced rate of duty.

- Where qualifying wine produced in a third country is imported to a Member State by a micro-winery or other trader, it must be accompanied by a declaration from the consignor that is endorsed by the Fiscal Authority of the Country of dispatch, stating: *'It is hereby certified that the wine (description) has been produced in an independent small winery and is eligible for relief.'*

B. BEER

- Reduced rates of duty may be applied on beer produced by independent microbreweries within the following limits:
 - o beer producers not exceeding 200, 000 hl of beer per year,
 - o the reduced rates shall not exceed 50 % below the standard national rate of excise duty;
- Reduced rates shall be applied to microbreweries classified as “independent small breweries” which means a beer producer which is legally and economically independent of any other beer producer, which uses premises situated physically apart from those of any other beer producer and does not operate under licence. However, where two or more small beer producers cooperate, and their combined annual production does not exceed 200, 000 hl, as appropriate, those beer producers may be treated as a single independent small breweries.
- Similar reduced rates shall apply equally to beer delivered into the Maltese territory from independent small breweries situated in other Member States.
- In order to qualify as an independent small brewery and avail of reduced rates must declare their status, as an independent small brewery, as well as their annual production.
- To qualify for the relief the brewery must be:
 1. legally and economically independent from any other brewery;
 2. situated physically apart from any other brewery; and in the calendar year previous to the year in which the relief is eligible to be claimed;
 3. the quantity of beer produced in the brewery must not have exceeded 200,000 hectolitres;

- Qualification as a microbrewery and eligibility for the relief are determined by the brewery's production in the calendar year prior to the year of the claim period. In the case of start-up producers, the total annual production of beer applicable to the first production year will be the production estimation of the beer declared by the microbrewery.
- Where a qualifying microbrewery is located in another EU Member State: Member States may adopt either the Certification or Self-certification approach to be eligible for a reduced rate of duty.
- Where qualifying beer produced in a third country is imported to a Member State by a microbrewery or other trader, it must be accompanied by a declaration from the consignor that is endorsed by the Fiscal Authority of the Country of dispatch, stating: *'It is hereby certified that the beer (description) has been produced in an independent microbrewery and is eligible for relief.'*

- *Excise Duty Certificate for Independent Small Producers of Alcoholic Beverages (Council Directive 92/83/EEC - Article 23a)*

TB

ANNEX

EUROPEAN UNION

EXCISE DUTY CERTIFICATE FOR INDEPENDENT SMALL PRODUCERS OF ALCOHOLIC BEVERAGES

(Council Directive 92/83/EEC — Article 23a)

Serial No:

1. IDENTIFICATION OF THE INDEPENDENT SMALL PRODUCER

Designation/name

Street and No

Postcode, place

Member State of establishment

SEED number/VAT number

2. DESCRIPTION OF THE ALCOHOLIC BEVERAGES FOR WHICH THE EXCISE DUTY CERTIFICATE IS REQUESTED

| Type of alcoholic beverages | Description | Total annual production |
|-----------------------------|-------------|-------------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

3. IDENTIFICATION OF THE COMPETENT AUTHORITY

Name

Office Reference Number (if applicable)

Address

Telephone number

Email address

4. CONFIRMATION BY THE COMPETENT AUTHORITY

The undersigned national authority confirms:

- the total annual production described in box 2 of the independent small producer mentioned in box 1.
- that the independent small producer identified in box 1 complies with the criteria set out in, as appropriate, Articles 4(2), 9a(2), 13a(4), 18a(3) and 22(2) of Directive 92/83/EEC.

Name and status of signatory

Place, date

Stamp (if applicable)

Signature