



HM Revenue
& Customs

Wine/Made-wine/Cider/Perry Return

For Official Use

For the period to

URN

Due Date

DOR

Before you fill in this form read the notes for completion, Notice 162 Cider Production and Notice 163 Wine Production

Line	Description	Bulk litres	Duty rate £	Amount of duty £
1	Cider/Perry	exceeding 1.2% but less than 6.9% - Still		
2		6.9% but not exceeding 7.5% - Still		
3		exceeding 7.5% but less than 8.5% - Still		
4		exceeding 5.5% but less than 8.5% - Sparkling		
5	Wine/ Made-wine	exceeding 1.2% but not 4%		
6		exceeding 4% but not 5.5%		
7	Wine	exceeding 5.5% but less than 8.5% - Sparkling		
8		8.5% but not exceeding 15% - Sparkling		
9		exceeding 5.5% but not 15% - Still		
10		exceeding 15% but not 22%		
11	Made-wine	exceeding 5.5% but less than 8.5% - Sparkling		
12		8.5% but not exceeding 15% - Sparkling		
13		exceeding 5.5% but not 15% - Still		
14		exceeding 15% but not 22%		

			Litres of alcohol	Duty rate £	
15	Wine	exceeding 22%			
16	Made-wine	exceeding 22%			

17	Total of lines 1 to 16		
18	Add underdeclarations from previous months/periods - line 37 overleaf		
19	Less overdeclarations from previous months/periods - line 38 overleaf		

20 (Total of lines 17 to 19) **Net duty payable**

For Official Use

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Line	Description	Bulk litres	Duty rate £	Underdeclarations £	Overdeclarations £
21	Cider/Perry	exceeding 1.2% but less than 6.9% - Still			
22		6.9% but not exceeding 7.5% - Still			
23		exceeding 7.5% but less than 8.5% - Still			
24		exceeding 5.5% but less than 8.5% - Sparkling			
25	Wine/ Made-wine	exceeding 1.2% but not 4%			
26		exceeding 4% but not 5.5%			
27	Wine	exceeding 5.5% but less than 8.5% - Sparkling			
28		8.5% but not exceeding 15% - Sparkling			
29		exceeding 5.5% but not 15% - Still			
30		exceeding 15% but not 22%			
31	Made-wine	exceeding 5.5% but less than 8.5% - Sparkling			
32		8.5% but not exceeding 15% - Sparkling			
33		exceeding 5.5% but not 15% - Still			
34		exceeding 15% but not 22%			

			Litres of alcohol	Duty rate £		
35	Wine	exceeding 22%				
36	Made-wine	exceeding 22%				

37	Underdeclaration (Total of lines 21 to 36)	
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38	Overdeclaration (Total of lines 21 to 36)	
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You can avoid financial penalties by taking care that your returns are accurately completed and returned to us with the full duty payment by the due date. You have the right to appeal if we impose such a penalty.

Declaration

I (full name in capital letters)..... declare that the information given on this form is true and complete.

Signature Date.....
Proprietor, partner, director or duly authorised person

Notes to help you complete this form

Bulk litres - Lines 1 to 14 and 21 to 34

Enter the total quantity, in litres, of wine or cider in each category and strength banding sent out from your premises to home use during the month/period. The total quantity should be rounded down to the nearest litre.

Litres of alcohol - Lines 15, 16, 35 and 36

Enter the total quantity, in litres of alcohol, of wine or made-wine sent out from your premises with a strength exceeding 22% alcohol by volume (abv). To calculate quantities in litres of alcohol take the bulk quantity of the product (in litres), multiply it by its strength (abv) and divide by 100. For example 255 litres of wine at 22.0% abv = 255 times 22.0 divided by 100 = 56.100 litres of alcohol. The final total should be rounded down to 2 decimal places, that is, 56.10.

Amount of duty, underdeclarations and overdeclarations

Take the bulk litres/litres of alcohol, as appropriate and multiply by the rate of duty for that category or banding. For convenience the rates for duty have been pre-printed in lines 1 to 16. For lines 21 to 36 you must complete the duty rate box with the rate in force when the goods were sent out from your premises. The duty due should be rounded down to the nearest 1p. If the declaration involves more than one duty rate for a single line please forward a letter with the return specifying the amounts and relevant duty rates.

Ways to pay and where to send your return

You can make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Use sort code **08 32 00**, account number **12000946** and account name 'HMRC TAPS'. You'll need your duty reference number. Send your completed return to:
HMRC TAPS, Cumbernauld Accounting Team, Accounts Office, St Mungos Road, Cumbernauld, Glasgow, G67 1YZ.

Other ways to pay

Send your return and cheque made payable to '**HM Revenue and Customs only**' followed by your **duty reference number** to the above address. Don't send notes, coins or postal orders by post.