

Setting up to sell your cider/perry

The information below is intended for guidance – if you have any concerns about selling your cider please seek additional advice from the NACM, HMRC ([Excise: enquiries](#)) or from your local authority Environmental Health/Trading Standards Office.
Only the courts can give an authoritative interpretation of the law.

These guidance notes apply to cider and perry as defined by Notice 162: cider production. You must make yourself aware of all the requirements in Notice 162.

If you are intending to produce and sell flavoured cider/perry then you must be registered as specified in [Excise Notice 163: wine production](#).

PLEASE NOTE that there is no 70hl exemption for flavoured ciders – all production is liable for duty at made wine rates.

The Guidance below is only for cider/perry defined in Notice 162: Cider production

Items in blue boxes are extracted from [HMRC Excise Notice 162: cider production](#)

Small cider makers

If you are going to make cider and intend to sell or receive a consideration for any of it you need to register with the HMRC unless, your total production does not exceed 70 hectolitres. In this case you can claim an exemption from registration. You must keep production records to show the amount you have produced in the previous 12 months.

3.10 Claiming exemption from registration

You may claim exemption if:

- you make, or propose to make, cider (including sparkling cider) for sale
- your total production – including cider for your own consumption – in any rolling period of 12 consecutive months does not exceed 70 hectolitres

3.11 To claim exemption from registration

Simply complete form [Alcohol duties: claim for exemption from registration by a maker of cider or perry for sale \(CP33\)](#) and send it to the EPT (see [paragraph 3.2](#) for the address).

The form CP33 can be filled in online or by post – all information is on the HMRC website linked above. As a small cider maker you will be exempt from registering for Alcohol Wholesaler Registration Scheme (AWRS), however, your customer may want evidence, this can be provided by the letter of acceptance issued by the HMRC after applying via CP33.

Cider makers

If your production exceeds or is likely to exceed 70 hectolitres you must apply to be registered.

To register simply complete form [Alcohol duties: apply to register as a cider or perry maker \(CP30\)](#).

You can either submit the form online or fill in the form on-screen

If you register as a cider producer you will also need to register for the [Alcohol Wholesale Registration Scheme](#) (AWRS) follow the link for the forms.

Licence to Sell Alcohol

If you are going to sell cider direct to the customer, you will need to be licensed this may be a personal licence and a premises licence, these are obtained from your local authority. Guidance is available for [Alcohol licensing](#).

Other legislation applicable to all cider makers

All food businesses (cider is a food) must register with their local authority ([Register a food business](#)) with this comes some requirements for ensuring the safety of your cider/perry and a HACCP (Hazard Analysis at Critical Control Points) study of your process. A talk with your local authority Environmental Health and Trading Standards should help.

You must consider the other legislation that applies to a business such as Health and Safety Act, Weights and Measures Act, Labelling Regulations etc.

You may also need to consider the type of insurance cover you have, if you employ staff - Employers Liability and if you are attending events or having visitors to your premises to sell direct, you may need Public Liability and Product Liability Insurance.

Advice can be sought from the local authority and it may be useful to join a Trade Association like NACM (info@cideruk.com) or for small cider producers there are a number of local associations such as SWECA ([South West England Cider Makers](#)) and 3CCPA ([Three Counties Cider and Perry Association](#)) and [Welsh Perry and Cider Society](#).

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Professional advice should therefore be obtained or reference made to the appropriate source material before taking any decisions or action on any specific matter on the basis of the information given herein.