

The new alcohol duty system: consultation response template

It is recommended that you read the full consultation document before completing your response. Please note that the text boxes used in this template can be expanded to accommodate additional text.

Guidance for respondents

- Please try to answer all questions (even if it is just to say that you do not have an opinion) as this will assist with our analysis.
- You are not limited to only answering the questions asked and we will also consider written submissions provided to the consultation.
- There is no word limit on responses.

Responses should arrive no later than **30 January 2022**, with early responses encouraged where possible. If you need an extension, please contact the review team via the email address below.

For further information on how we handle your personal data, please read the Data Protection Notice in Annex C of the consultation document.

Please send your response to:

HMTVATandExcisePolicy@hmtreasury.gov.uk

Please enter “**Alcohol Duty Review consultation response**” in the subject line.

General Information

1. Full name (including title)

2(a). Mark the statement below [X] as applicable.

[] I have read the Data Protection Notice (Annex C of the consultation document) and understand that any information submitted may be published or disclosed.

[] I would like the information I have provided to be treated as confidential.

If you would like the information provided to be treated as confidential please explain why

2(b). Are you responding (please mark the relevant box [X]):

[] as an individual (please complete 3 to 4 below)

[] on behalf of an organisation / company (please complete 5 to 8 below)

If you are responding as an individual:

3. E-mail address

4. Address

If you are responding on behalf of an organisation / company:

5. Organisation / Company

6. Position within Company / Organisation

7. E-mail address

8. Address

9. If you are responding on behalf of an alcohol business please mark the relevant boxes below with an x (please mark all that apply)

9(a). Type of alcohol business:

producer importer excise warehouse/bottler

9(b). Type(s) of alcohol your business is involved with:

beer cider made-wine spirits wine

9(c). Size of business (no of employees):

0-9 10-49 50 - 249 250+

9(d). Amount of alcohol produced/imported per year (hectolitres):

Beer

0-5000 5001 – 60,000 60,001 – 200,000 200,001 +

Cider

0-5000 5001 – 60,000 60,001 – 200,000 200,001 +

Made-wine

0-5000 5001 – 60,000 60,001 – 200,000 200,001 +

Spirits

0-5000 5001 – 60,000 60,001 – 200,000 200,001 +

Wine

0-5000 5001 – 60,000 60,001 – 200,000 200,001 +

10. If you are not responding on behalf of an alcohol business please mark the relevant box below with an x

Retailer Member of public publican health group economic group

other

If other please advise

Consultation questions

Please provide your response in the boxes below. Make sure to note the “Guidance for respondents” provided above before completing.

Overview of new rates structure

1. What are your views on the proposed new structures of alcohol duty?

2. Do you think the proposed duty rates are appropriate?

3. Are there any other changes that you think should be included in the new structures?

Draught products rates

4. Do you support the principle of the proposed rates for draught products?

5. Do you consider that the proposed rates are appropriate?

6. Do you agree with the qualifying criteria for the draught rates?

7. Would any safeguards be needed to prevent fraud or diversion?

Small producer relief

8. Do you support the principle of an expanded small producer relief?

9. Do you agree that this should be based on total production, measured in hectolitres of pure alcohol?

10. What would the appropriate start point be for a taper be in hectolitres of pure alcohol?

11. What is the largest size a producer should be to qualify for the small producer relief, in hectolitres of pure alcohol?

12. To inform this, do you have any information on the cost differences between large and small producers in the different categories?

13. Would any safeguards be needed for any categories? For example, would businesses be required to grow themselves a minimum percentage of the input ingredients to qualify for these new reliefs?

14. Are you content for the small producer relief to otherwise follow the design of the Small Brewers Relief (SBR) scheme, e.g. on technical details?

Approvals

15. What are your views on the proposed administration system for alcohol approvals?

16. Will the changes reduce the complexities in the current system and support your business's ability to diversify, grow and adapt?

17. Do you see any issues with the changes proposed and, if so, how could they be improved?

Returns and payment

18. What are your views on the revised arrangements for declaration and payment of alcohol duty?

19. Will the changes reduce administrative burdens?

20. Do you see any issues with the changes proposed and, if so, how could these be improved?

Digitisation

21. What are your views on the intention to digitise the approvals and accounting systems for alcohol producers?

22. Do you have any suggestions on how further digitisation could support your business?

23. Do you see any issues with the proposals and, if so, how these could be improved?