

Paul Riley

Excise Stamps and Money Businesses

David Long, c/o BBPA
Keith Bott c/o SIBA**Tel****Fax**

www.hmrc.gov.uk

Date 3 March 2009**Our Ref****Your Ref**

Dear David and Keith

EX 46 Beer Duty Returns

Thank you for your joint letter dated 29 January 2009 in respect of the withdrawal by HMRC of the facility to send beer returns by email to the Beer Duty Accounting Centre (BDAC) in Liverpool.

This was done in order to comply with recently introduced HMRC data security policy. The policy in respect of email directs that sensitive trader specific information must only be sent via secure email networks. As you may be aware, external emails are not secure and brewers sending in details of their financial transactions in this way, places that data at risk.

I am advised that only a handful of brewers actually used the facility until it was withdrawn. However, the results of a recent straw poll conducted by BDAC showed that far more brewers would use this facility now they are aware of its availability. In view of this and your own views, HMRC have decided to continue to make available the dedicated email address beer.duty@hmrc.gsi.gov.uk for receiving EX46 details. Alternatively, details may be faxed to 0151 703 1384.

I must stress however that as there has been no change to the legislation, an emailed or faxed return does not constitute a legal declaration and therefore does not discharge a brewer's responsibility to subsequently render a hardcopy return. Also you may wish to make your members aware of the lack of full security of information transmitted by email. Once the information is received by HMRC, our security policy will apply. HMRC can take no responsibility for information loss prior to that stage. As a result of our concerns on data security, HMRC do not propose to "promote" the email service more widely nor do we plan to extend this to other alcohol products in the absence of supporting legislation and information systems.

EX46 BBPA And SIBA.Doc

Information is available in large print, audio and Braille formats.
Type Talk service prefix number – 18001



Senior manager role: Name

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I also note your comments about the use of Direct Debit for payment. As you point out, HMRC could legally require brewers to pay by direct debit. However, we will not be enforcing this. For beer, Direct Debit is our preferred method of payment and a flyer was included with returns issued to all brewers encouraging them to consider the use of Direct Debit. It was not intended to be any more forceful than that.

I hope that this resolves your concerns.

Yours sincerely

Paul Riley