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Guidance: Accounting for duty paid on alcohol and volumes of unsaleable draught products in Pubs Code forecast profit and loss statements

Consultation under section 61(4) of the Small Business, Enterprise and Employment Act 2015

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**Response Form**

# **Annex C: Response Form**

**Name:**

**Organisation (if applicable):**

**Address:**

**Email:**

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| Please tick the box below which best describes you as a respondent to this consultation:   |  |  | | --- | --- | | Pub-owning business with 500 or more tied pubs |  | | Tied pub tenant |  | | Interest group, trade body or other organisation |  | | Other (please describe) | | |

Accounting for Duty Paid

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| **Question 1: Do you believe that these proposals will ensure that tied pub tenants are fully informed of the duty that has been paid on the alcohol supplied to them under their tied agreement?** |
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| **Question 2: If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.** |
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| **Question 3: Can you foresee any unintended ways in which these proposals might have a detrimental effect on tied pub tenants? If so, how might such effects be mitigated?** |
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Accounting for Waste

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| **Question 4: Please indicate whether you agree with the proposal to account for sediment and operational waste separately.** |
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| **Question 5: If not, please explain your objections.** |
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Sediment Waste

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| **Question 6: Do you believe that these proposals will ensure that tied pub tenants have a clear and consistent approach to information about the volume of cask ales supplied under their agreement that will be unsaleable for reasons of sediment waste?** |
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| **Question 7: If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.** |
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| **Question 8: Can you foresee any unintended ways in which these proposals might have a detrimental effect on tied pub tenants? If so, how might such effects be mitigated?** |
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Operational Waste

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| **Question 9: Do you believe that these proposals will ensure that tied pub tenants have clear and consistent information about the volume of draught products supplied under their agreement that will be unsaleable for reasons of operational waste?** |
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| **Question 10: If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.** |
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| **Question 11: Can you foresee any unintended ways in which these proposals might have a detrimental effect on tied pub tenants? If so, how might such effects be mitigated?** |
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Training and Support

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| **Question 12: Do you have any comments on the proposed approach to access to training for tied pub tenants?** |
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| **Question 13: Do you have any comments on the proposed training requirements in respect of BDMs?** |
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**Office of the Pubs Code Adjudicator**

This document can be accessed at [www.gov.uk/pca](http://www.gov.uk/pca)

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