



Pubs Code
Adjudicator

CONSULTATION SUMMARY OF RESPONSES

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

Published on 10 April 2019 by the Pubs Code Adjudicator
under section 61 of the Small Business, Enterprise and
Employment Act 2015.



Contents

1. Introduction	3
Purpose of the Consultation	3
Consultation Process	4
The Statutory Guidance	4
2. Consultation questions	5
Accounting for Duty Paid	5
Consultation Question 1	5
Consultation Question 2	6
Consultation Question 3	7
Accounting for Waste	9
Consultation Question 4	9
Consultation Question 5	10
Sediment Waste	10
Consultation Question 6	10
Consultation Question 7	11
Consultation Question 8	12
Operational Waste	12
Consultation Question 9	12
Consultation Question 10	13
Consultation Question 11	14
Training and Support	14
Consultation Question 12	14
Annex A: Consultation Respondents	16
Annex B: Changes to guidance following the consultation	17

Terms and abbreviations contained in this document

Term/abbreviation	What it means
Pubs Code / Code	The Pubs Code etc. Regulations 2016
PCA	Pubs Code Adjudicator (references to PCA include Deputy Pubs Code Adjudicator)
POB	Pub-owning business (sometimes referred to as 'pub companies')
TPT	Tied pub tenant
Rent Proposal / Rent Assessment Proposal	Landlord's proposed rent terms in relation to a new tenancy or revised rent terms within an existing tenancy
Cask Ale	Unfiltered and unpasteurised beer which is conditioned and served from a cask without additional nitrogen or carbon dioxide pressure
Keg Beers	Beer supplied in a keg, to which carbon dioxide or other gases have been added
Business Development Manager	The TPT's day-to-day contacts with their POB – defined in the Pubs Code as the person who represents a POB in negotiations with TPTs in connection with rent (assessment) proposals, repairs and matters relating to the TPT's current and future business plans

1. Introduction

Purpose of the Consultation

- 1.1 The Pubs Code Adjudicator (PCA) was created by Part 4 of the Small Business, Enterprise and Employment Act 2015 (the Act¹). The PCA is a corporation sole and an independent office-holder carrying out functions on behalf of the Crown. The PCA is appointed by the Secretary of State, and Paul Newby took up the role of the first PCA on 02 May 2016. Fiona Dickie was appointed as Deputy PCA on 24 October 2017.
- 1.2 The PCA's role is to encourage and enforce compliance with the Pubs Code etc Regulations 2016 (the Code²) which came into force on 21 July 2016. The Code supports two over-arching principles:
- Fair and lawful dealing by pub-owning businesses (POBs) in relation to their tied pub tenants (TPTs);
 - TPTs should be no worse off than they would be if they were not subject to any product or service tie.
- 1.3 The POBs to which the Code is directed are pub companies that own 500 or more tied pubs in England and Wales. There are currently six such companies:
- Admiral Taverns Ltd
 - Ei Group Plc
 - Greene King Plc
 - Marston's Plc
 - Punch Taverns Plc
 - Star Pubs & Bars (Heineken UK)
- 1.4 The PCA has a statutory power under section 61 of the Act to publish guidance about the application of any provision of the Pubs Code and on the steps that POBs need to take in order to comply with the Code. The PCA must consult any persons it thinks appropriate before publishing statutory guidance. The PCA must take account of its published statutory guidance when carrying out its functions.
- 1.5 The PCA consulted on statutory guidance to ensure that POBs adopt an accurate and consistent approach to accounting for both the duty paid on alcohol supplied under a tied tenancy; and the volume of draught beer and cider that will be saleable after allowing for waste. Schedule 2 requires disclosure of these items in the forecast profit and loss statements that POBs must provide

¹ <http://www.legislation.gov.uk/ukpga/2015/26/contents/enacted>

² <https://www.legislation.gov.uk/uksi/2016/790/contents/made>

to their TPTs as part of a rent proposal under Part 3 of the Code or a rent assessment proposal under Part 4 of the Code.

Consultation Process

- 1.6 The consultation opened on 02 November 2018 and closed on 11 January 2019. It was published on the PCA pages on the GOV.UK website. Views were sought from the TPTs protected by the Code, from the six regulated POBs as well as from trade and representative bodies, and others with an interest in the pub market.
- 1.7 The PCA received 25 substantive responses to the consultation. These are listed in full in Annex A; and are categorised below.

POBs	TPTs	Interest group, trade body or other organisation
6	7	12

The Statutory Guidance

- 1.8 We have sought to make this a self-contained response to the consultation that summarises all the substantive points and questions raised by respondents on the draft guidance and provides replies where necessary.
- 1.9 We have included a summary of the resulting changes that have been made to the guidance at Annex B. It may, however, help to read this document in conjunction with the statutory guidance that has been published alongside it: <https://www.gov.uk/government/publications/pubs-code-adjudicator-guidance-beer-waste-and-duty>
- 1.10 This document is the Office of the PCA's response to the consultation. It does not form part of the PCA's statutory guidance.
- 1.11 The statutory guidance will come into effect from 01 July 2019.

2. Consultation questions

Accounting for Duty Paid

Consultation Question 1

Do you believe that these proposals will ensure that TPTs are fully informed of the duty that has been paid on the alcohol supplied to them under their tied agreement?

The majority of all respondents to the consultation agreed that the guidance will ensure that TPTs are better informed about the volume of the alcohol supplied to them on which duty has been paid.

A number of TPTs and their representatives stressed that this information must be available to new tenants before they agree their tied rent and sign their tenancy agreement.

Some TPTs and their representatives emphasised the importance of training and support to help tenants make best use of this information. One TPT representative emphasised that making information available and ensuring tenants are fully informed are not necessarily the same thing. Accordingly, the key objective should be to increase TPTs understanding of how the information on duty paid actually impacts their business.

Some POBs suggested that the guidance goes further than HMRC Excise Notice (EN) 226 which they said provides for information on duty paid to be disclosed via the delivery note only. Another POB, however, noted that not all brewers label containers with the volume on which duty has been paid, and that some choose to communicate this in different ways.

POBs asked whether there could be flexibility in the way that this information is provided to TPTs – for example, in documents other than a price list. One POB supported the proposal to update the information annually but stated that it would be impractical to do so more regularly. The POB did not support a cask-labelling obligation on the three brewer POBs unless this was also applied to smaller brewers.

POBs were particularly concerned about the compliance implications for them in circumstances where reliable information on the volume on which duty had been paid might not be readily available from the producer.

POBs pointed out that the language in the guidance should be consistent with the wording in Schedule 2 of the Pubs Code Regulations which refer to *'the volume of alcohol on which duty has been paid'*.

PCA Response

The PCA appreciates that it is important for TPTs to have information on the volume on which duty has been paid before they enter into a tied agreement. The Code requires this to be provided to new entrant tenants as part of their pre-entry Rent Proposal in the form of a Pubs Code profit and loss statement which must be compliant with Schedule 2 to the Code. This guidance will apply equally to Schedule 2 information that is provided before and during the tenancy.

New tenants can expect to be able to view this information in the up-to-date price list published on their POB's website. Chapter 3 of the PCA guidance sets out the pre-entry and on-going training requirements to ensure that TPTs are able to understand and use this information.

The PCA does not agree that the guidance goes beyond what is required under EN 226 in suggesting that POBs should disclose information on the volumes on which duty has been paid by means other than the delivery note. Paragraph 11.3.5 of EN 226 states that '*the customer must be made aware by a statement on the label, delivery note or price list and so on*'. While the PCA has identified the inclusion of this information in a price list as the primary – and minimum – method of disclosure, the PCA takes the view that maximum transparency will be achieved by making the information available to tenants wherever practicable. The PCA has therefore highlighted barrel labelling as an additional method of disclosure that POBs who are also brewers should consider.

The PCA acknowledges the comments made by several respondents that the guidance should properly refer to disclosure of the volume on which duty has been paid. The wording of the guidance has been amended in paragraphs 1.2 to 1.4 and 2.8(b) of the guidance to ensure that it reflects the requirements of Schedule 2 of the Pubs Code and EN 226.

Consultation Question 2

If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.

The majority of TPTs and their representatives highlighted the importance of TPTs having this information, before purchasing, to allow for accurate business planning and pricing. Some suggested that information could be made available via container labelling, price lists, in marketing and event material and in any gross profit calculators offered by the POB.

TPTs and their representatives made the case for a central database of volumes on which duty has been paid. They suggested that this might be independently verified by either the PCA or HMRC.

One POB also suggested that a central database, which might be hosted by the British Beer and Pub Association and accessed via POB websites, would ensure that all TPTs had access to consistent and up to date information on the volumes on which duty had been paid.

A TPT representative suggested that where information on the volume on which duty has been paid is not readily available, the guidance should provide for a default assumption of duty having been paid on a maximum of either 68 pints in a 72 pint firkin or 94.5 percent of the contents of the container.

PCA Response

The PCA has commented under Question 1 on TPTs' access to pre-entry information.

The PCA would welcome an industry-led best practice approach to recording and sharing volumes on which duty has been paid. The PCA does not have the authority or capacity to verify the information contained in any such database. However, the PCA would welcome working with stakeholders from across the industry to help to facilitate practical mechanisms for recording and sharing this data.

Declaration of the volume on which duty has been paid is required by HMRC under EN 226. The PCA is therefore not persuaded that accurate duty information will not be available to POBs and consequently does not believe that default assumptions are necessary.

Consultation Question 3

Can you foresee any unintended ways in which these proposals might have a detrimental effect on TPTs? If so, how might such effects be mitigated?

POBs raised the likelihood that there would be circumstances when they did not have access to comprehensive information on the volumes on which duty was paid by the producer – particularly where products are supplied to them by third parties. They expressed concerns that this element of the guidance, if strictly applied, would be likely to result in decisions to de-list suppliers who they could not be confident were complying with their disclosure duties to HMRC. This would inevitably have a negative impact on the range of cask and seasonal ales – supplied by small breweries in particular - that they would make available to their TPTs. They therefore suggested that the PCA should apply a proportionality test when assessing compliance in relation to cask ales supplied in small volumes or seasonally.

An industry body representing independent brewers expressed the same concerns about possible de-listing. It urged the PCA to adopt a proportionate approach to

questions of compliance pending the full introduction of more reliable and comprehensive mechanisms for reporting the volume on which duty has been paid and for communicating this to customers. A system that asks brewers to record the volume of undrinkable sediment on which duty has not been paid when they list a product for sale is currently being introduced. This information will be made available to POBs who purchase via the portal.

POBs suggested that the guidance might result in some TPTs getting a lower overall allowance for their combined sediment and operational waste than they currently receive. They also believed that the guidance would impose higher administrative costs on their businesses.

PCA Response

The PCA recognises that when complying with this guidance POBs will be reliant on information provided by third party suppliers of the volume on which duty has been paid, and that in doing so they are subsequently relying on those third parties themselves complying with EN 226.

The PCA understands the concerns that POBs have about how they can guarantee compliance where all of the required information is not under their direct control. The PCA equally appreciates the fears expressed by the independent brewing community that a 'safety first' approach by POBs to compliance might lead to the de-listing of beers from any smaller or seasonal brewer who a POB deems not to have sufficiently compliant processes for recording and declaring this information.

The PCA wishes to make clear that it is not its intention that this guidance should result in such de-listing or otherwise have the effect of limiting the ability of smaller brewers to bring their products to market or reduce the range of products available to TPTs under their tied agreements.

No POB should take the view that as a result of this guidance they must make a choice between being sure of compliance and continuing to list a wide and diverse range of products.

The PCA has therefore added a new paragraph 1.5 to the guidance which acknowledges that POBs will be reliant on some information from third party suppliers to comply with this requirement; and that the disclosure by brewers of information on the volume on which duty has been paid is in the first instance a question of compliance with HMRC rules. Paragraph 1.5 also confirms that Regulations 16 and 20 of the Pubs Code – which deal with Rent Proposals and Rent Assessment Proposals respectively – specifically provide that POBs are under a duty to provide their TPTs with the Schedule 2 information that is *reasonably available* to the POB.

A new paragraph 1.6 makes clear that – in line with its published enforcement guidance^[1] – the PCA will adopt a proportionate approach to questions of

^[1] <https://www.gov.uk/government/publications/pubs-code-adjudicator-investigation-and-enforcement>

compliance that takes into account the extent of the Schedule 2 information that is reasonably available to POBs, including from third party suppliers. In particular, the guidance provides that where a POB has taken reasonable steps to obtain the information required under Excise Notice 226 and the associated information on volumes from third party suppliers, and where those suppliers have failed to provide a POB with that relevant information, a Schedule 2 profit and loss forecast calculated without reference to this information will not be non-compliant with the guidance for that reason.

The guidance also states that reasonable steps will include POBs working with suppliers to help them to provide this information to limit the circumstances in which the information is not reasonably available. The guidance is explicit, however, that such reasonable steps do not include de-listing by a POB of a third-party supplier. The PCA does not, therefore, expect to see any de-listing as a consequence of the application of the guidance.

The PCA notes what POBs have said about some TPTs potentially receiving a lower allowance for unsaleable beer when the guidance is applied than they currently enjoy. There is, however, nothing that would prevent a POB from going beyond the minimum requirements for compliance set out in the guidance if they choose to do so.

Accounting for Waste

Consultation Question 4

Please indicate whether you agree with the proposal to account for sediment and operational waste separately

All the TPTs and their representatives who responded to the consultation supported the proposal that sediment and operational waste should be accounted for separately. They also agreed with the proposal that operational waste calculations should be site-specific.

POBs were generally supportive of the guidance accounting for sediment and operational waste separately. They noted, however, that requiring separate allowances in the profit and loss statement for both sediment and operational wastage represents a significant departure from current industry practice. They made the point that the proposals will require changes to internal systems, which will incur a cost burden and take time to implement. POBs therefore asked the PCA to adopt a flexible approach to compliance during the initial implementation period.

PCA Response

The PCA understands that POBs will need to make systems changes to provide for sediment and operational waste to be set out separately in the Schedule 2 profit and loss statement in the light of the final published guidance. The PCA will therefore bring the statutory guidance into effect from 01 July 2019.

Consultation Question 5

If not, please explain your objections.

None of the respondents to the consultation raised any objections to the approach in the guidance for accounting for sediment and operational waste separately.

Sediment Waste

Consultation Question 6

Do you believe that these proposals will ensure that TPTs 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?

The majority of the TPTs and their representatives who responded to the consultation agreed that the guidance would give TPTs transparent and consistent information on the volume of unsaleable sediment in the cask ales supplied under the tie.

Both TPTs and POBs supported the proposal for the declared amount of sediment waste to be a consolidated allowance for all the cask products supplied under the tie.

TPTs and their representatives stressed the importance of any consolidated allowance accurately reflecting the actual product mix to eliminate the risk of detriment to TPTs who stock products with a higher level of sediment. Approaches to consolidation should be fully justified and consistent across the industry. It was suggested that these could be researched and published by the PCA.

PCA Response

The PCA confirms that the statutory guidance provides that where a consolidated allowance is used this must be representative of both the range of cask products supplied and the proportions in which they are supplied.

The PCA is not in a position to specify standard approaches to consolidation. This is, however, the kind of industry-led best practice that the PCA would encourage and welcome the opportunity to work with the industry to facilitate.

Consultation Question 7

If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.

TPTs and their representatives proposed several alternative approaches. These included that where ale is supplied in 72 pint firkins the guidance should require sediment waste calculations to be based on that size of container and scaled up as necessary; calculating sediment waste based on an across the board assumption of 65 saleable pints in a 72 pint firkin; and calculating sediment waste on the actual volume of the product supplied rather than the size of the container used.

Some TPTs and their representatives asked for the guidance to be retrospectively applied to all Rent Assessment Proposals issued since the Pubs Code came into force in July 2016. It was suggested that in these cases the volume of sediment waste and its impact on the tied rent could be independently assessed.

POBs noted that compliance with the guidance would require systems changes, and they therefore hoped that the PCA would be flexible in its approach to applying the guidance during the initial implementation period.

PCA Response

The PCA is not persuaded that any of the suggested assumptions would provide TPTs with greater accuracy on the overall amount of sediment waste than will be the case under the approach for an evidenced consolidated allowance provided for in the guidance.

There is no statutory authority that permits the guidance to be applied retrospectively. The guidance does not, however, create any new statutory duties – the Schedule 2 requirement for POBs to provide their tenants with transparent information about duty and wastage has existed since the Code came into force in July 2016. TPTs have had the right since then to refer any concerns about compliance with the Schedule 2 requirements to the PCA for arbitration.

As stated above, the statutory guidance will come into effect from 1st July 2019.

Consultation Question 8

Can you foresee any unintended ways in which these proposals might have a detrimental effect on TPTs? If so, how might such effects be mitigated?

TPTs and their representatives who responded to the consultation expressed the concern that TPTs would not receive the full benefit of the guidance if POBs were to calculate waste allowances to fractions of a pint rather than rounding down to the nearest whole pint.

POBs predicted that the guidance would increase the complexity of waste calculations. This would not only increase their compliance costs but might also increase the potential for confusion on the part of TPTs.

PCA Response

In line with its response to Question 7; the PCA is not persuaded that accounting for sediment waste in fractions of a pint will provide TPTs with greater accuracy on the overall amount of sediment waste than an evidenced consolidated allowance.

The PCA does not agree that presenting information on wastage in the way required by the guidance will be confusing for TPTs. TPTs will have more transparent information about the amount of saleable beer they are purchasing and how that relates to their expected turnover and gross profit margins. Compliance with the training provisions in Chapter 3 of the guidance will ensure that TPTs are equipped to use this information to make informed decisions about their business.

Operational Waste

Consultation Question 9

Do you believe that these proposals will ensure that TPTs have clear and consistent information about the volume of draught products supplied under their agreement that will be unsaleable for reasons of operational waste?

The majority of TPTs and their representatives who responded to the consultation supported the proposal for operational waste to be accounted for separately. They agreed that specific figures should be set out for draught ales, stouts, lagers and ciders. They also supported the proposal that operational waste should be calculated on a site-by-site basis.

POBs agreed with the proposal in principle. One POB suggested that the most transparent way to show operational wastage would be as a cost of sales in stock reports rather than as an unsaleable volume taken out of the turnover. Another POB suggested that calculating operational waste on a site-by-site basis could introduce

its own inconsistencies into the market if a reasonably efficient operator test was not also applied.

PCA Response

The PCA notes these comments.

Consultation Question 10

If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.

One TPT suggested that operational waste could further be itemised to account for losses due to tasting, testing and accidents. Another TPT representative emphasised the importance of any operational waste calculations for cask ale products being made on the duty-paid volume, rather than the assumption of 72 pints in a 9-gallon container.

POBs stated that they would prefer the option of including a single operational waste line in the profit and loss statement rather than having to account for each draught product category. Some felt that accounting for each category separately goes beyond the requirements in the Pubs Code and questioned the value of the additional level of detail to TPTs when compared to the administrative costs on POBs.

PCA Response

Paragraph 2.8(b) of the guidance specifically requires any POB that consolidates the estimate of sediment waste into one overall allowance for a range of cask products to be able to demonstrate that the consolidated figure is not less than the figures for the volumes on which duty has been paid disclosed under paragraph 5(c) of Schedule 2.

Paragraph 2.10 of the guidance further requires the up to date and full product price list referred to in paragraph 1.3 to disclose the volume of saleable ale per cask for each cask ale product line available under the tie if this is different from the volume on which duty has been paid.

The requirement in the guidance for separate operational waste figures for each category of draught product reflects the terms of paragraph 5(d) of Schedule 2 of the Pubs Code which requires the forecast profit and loss statement to include separate figures for – among other things – draught ales, draught lagers and draught ciders.

Consultation Question 11

Can you foresee any unintended ways in which these proposals might have a detrimental effect on TPTs? If so, how might such effects be mitigated?

One POB confirmed that they are introducing intelligent dispense equipment to calculate actual operational waste. The data from this equipment is published and included in tenant induction training. The POB suggested that this will provide more accurate data on operational waste, and that this may produce less advantageous outcomes for TPTs than under current estimates and assumptions.

PCA Response

The PCA notes these comments.

Training and Support

Consultation Question 12

Do you have any comments on the proposed approach to access to training for TPTs?

TPTs and their representatives fully supported the proposed approach to training and agreed that pre-entry training should be augmented by access to ongoing training. They stressed that training for new entrants should be aimed at equipping them with a realistic view of the business opportunity on offer. POBs should not offer training as a commercial proposition, but as part of their commitment under the Code to ensure fair and lawful dealing with their TPTs.

TPTs and their representatives said that training should be delivered independently by certified providers who understand the tied pub business model. They supported the development of accredited online tools and applications that TPTs could use to test the effect of declared wastage figures on their business outcomes. They suggested that this training and business support could be funded by the POBs via their PCA levy payments.

POBs generally supported the proposed approach to training, although they had differing views on the extent to which they should be responsible for their TPTs' ongoing training requirements. Several POBs noted that they already provide TPTs with access to annual refresher training beyond their induction training. Others took the view that any ongoing training after induction should be the responsibility of the TPT. Some POBs noted that ongoing training commitments should reflect the experience and needs of the individual TPT, and that the guidance should therefore provide the option for TPTs to opt out of this provision.

Some POBs contended that their training and support packages formed part of their distinctive offer to potential TPTs and questioned whether the requirements in the guidance would therefore limit their competitive options. POBs also asked for clarity on whether training should be provided by them or by an independent third-party provider and whether this should be funded by the POB or the TPT.

PCA Response

The PCA does not propose to mandate how training is delivered and expects POBs to demonstrate that the arrangements they have put in place are compliant – both in terms of pre-entry and refresher training. The PCA does not therefore accept that any of the requirements in the guidance would limit a POB's competitive options. The PCA agrees that the amount and level of the training that needs to be made available will vary according to the experience of the individual TPT.

The PCA supports any measure – including digital tools – that promotes consistency of approach and increases transparency and TPT understanding. The PCA would be keen to work with stakeholders from across the industry to develop best practice approaches. The PCA does not, however, have the authority to raise levy funding to deliver TPT training.

Consultation Question 13

Do you have any comments on the proposed training requirements in respect of BDMs?

TPTs and their representatives supported the proposed BDM training requirements. They suggested that this should be independently certified against an industry standard and reported on annually to the PCA.

Although some POBs felt that the requirements on BDM training go beyond what is required by the Pubs Code, POBs generally supported the proposals – subject to the training being focused on those BDMs who are actually involved in providing Schedule 2 information to TPTs. POBs also stressed the importance of BDM training addressing the issues relating to information available from small and independent brewers described above.

PCA Response

Under Regulation 43 of the Code, POBs are required to report on BDM training in their annual compliance reports to the PCA.

Annex A: Consultation Respondents

Pub-owning businesses with 500 or more tied pubs:

Admiral Taverns Ltd
Ei Group Plc
Greene King Plc
Marston's Plc
Punch Taverns Plc
Star Pubs & Bars (Heineken UK)

Tied pub tenants:

Responses were received from a number of individual tied pub tenants

Interest groups, trade bodies or other organisations:

Brighton and Hove Licensees Association
British Beer and Pub Association
CAMRA
Justice for Licensees
New River Retail (UK) Limited
Pubs Advisory Service and MRO Advisory Service
Punch Tenants Network/British Pub Confederation
Royal Institution of Chartered Surveyors
Society of Independent Brewers
UKHospitality

Annex B: Changes to guidance following the consultation

Paragraph/s	Detail
General	The PCA has confirmed that the statutory guidance will come into effect from 1 st July 2019.
1.2 – 1.4 and 2.8(b)	Have been amended to reflect the wording of HMRC Excise Notice 226 which requires disclosure of <i>'the volume of cask ale on which duty has been paid'</i> .
1.5 and 1.6	<p>Paragraphs 1.5 and 1.6 have been added to address concerns raised by a number of respondents to the consultation about the availability from third party suppliers of information on the volume on which duty has been paid; and about the potential 'de-listing' of small and / or seasonal brewers who may not be able to provide this information to a level that POBs judge is required to make them compliant.</p> <p>Paragraph 1.5 recognises the reliance of POBs on some third-party information when complying with the guidance. It specifically references Regulations 16 and 20 of the Pubs Code which state that when preparing Rent Proposals and Rent Assessment Proposals a POB must provide the TPT with the Schedule 2 information that is <i>reasonably available</i> to the POB.</p> <p>Paragraph 1.6 confirms that, in line with its published enforcement guidance, the PCA will adopt a proportionate approach to questions of compliance with the guidance that takes into account the extent of the Schedule 2 information that is reasonably available – including from third party suppliers.</p>

Office of the Pubs Code Adjudicator

This document can be accessed at www.gov.uk/pca

If you require this information in an alternative format or have general enquiries about the Pubs Code Adjudicator and its work, please contact:

Post: Office of the Pubs Code Adjudicator
Lower Ground Floor
Victoria Square House
Victoria Square
Birmingham
B2 4AJ

Tel: 0800 528 8080

Email: office@pubscodeadjudicator.gov.uk

