



Pubs Code  
Adjudicator

## RESPONSE 7





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Adjudicator

# 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

## Response Form



## Annex C: Response Form

Name: [REDACTED]

Organisation (if applicable): [REDACTED]

Address: [REDACTED]

Email: [REDACTED]

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	x
Interest group, trade body or other organisation	
Other (please describe)	

### Accounting for Duty Paid

**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?**

**No. Please see Punch Tenant Network Consultation response – I agree wholeheartedly.**

**Question 2: If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.**

**The PCA should require POB (brewer or not) to ensure that their tenants and prospective tenants fully understand the implications of EN226 to their business decisions. (Please see Punch Tenant Network response (I agree wholeheartedly))**

**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?**

**Please see Punch Tenant Network response**

### Accounting for Waste

**Question 4: Please indicate whether you agree with the proposal to account for sediment and operational waste separately.**

**Please see Punch Tenant Network response.**

**Question 5: If not, please explain your objections.**

**N/A**

### Sediment Waste

**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?**

**Please see Punch Tenant Network response. I agree with this wholeheartedly.**

**Question 7: If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.**

Please see Punch Tenant Network response. I agree with this wholeheartedly.

**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?**

Please see Punch Tenant Network response. I agree with this wholeheartedly.

### Operational Waste

**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?**

Please see Punch Tenant Network response. I agree with this wholeheartedly.

**Question 10: If not, please explain what additional or different approaches you think would ensure compliance with Pubs Code requirements.**

Please see Punch Tenant Network response. I agree with this wholeheartedly.

**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?**

Please see Punch Tenant Network response. I agree with this wholeheartedly.

### Training and Support

**Question 12: Do you have any comments on the proposed approach to access to training for tied pub tenants?**

Please see Punch Tenant Network response. I agree with this wholeheartedly.

**Question 13: Do you have any comments on the proposed training requirements in respect of BDMs?**

Please see Punch Tenant Network response. I agree with this wholeheartedly.

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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)

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

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