

Annex B - Scotch Whisky GI Verification Scheme

1. Distillery - Fermentation and Distillation

Serial	Requirement	Check	Comments	Pass
1.	<p>Distillers and distilleries</p> <p>(i) All distillers and distilleries must be licensed by HMRC to distil alcohol.</p> <p>(ii) All Scotch Whisky distilleries must be located in Scotland.</p> <p>(iii) All distilleries must have an approval of plant and process from HMRC.</p> <p>(iv) Each distillery must submit a quarterly distillery return (W21).</p>	<p>(i) Check the HMRC list of licensed distillers to ensure compliance and validity and compliance with any conditions – both distiller and particular premises need to be checked.</p> <p>(ii) Check address.</p> <p>(iii) Check HMRC records for correct approval of plant and process.</p> <p>(iv) Check HMRC records for regular submissions of W21. Check for abnormal fluctuations in yield which may indicate extra materials are added to the process or spirit being removed from the process.</p>		
2.	<p>Cereals</p> <p>(i) Single Malt – only malted barley is used.</p> <p>(ii) Single Grain – malted barley to which unmalted barley and other whole grains of cereals can be added.</p>	<p>(i) If a malt distillery malts its own barley then check records to ensure no other cereals are received (and then added) to this. If distillery does not malt its own barley then check delivery records to ensure only malted barley is used.</p> <p>(ii) For grain distilleries, check delivery records to ensure that some malted barley is received (or barley malted in distillery). Check mash ingredients to ensure some malted barley is included in each batch and that only whole grains of other cereals are used. Check that no pseudo cereals are used (e.g. buckwheat and quinoa).</p> <p>Note: Pseudo cereals are cereals obtained from broadleaf plants that can be ground into flour and used as cereals. True cereals (such as wheat, maize, barley) are grasses)</p>		

3.	<p>Mashing Mashing must take place at the distillery.</p>	<p>(i) Check that the cereals are processed into a mash at the distillery. (ii) Check mash bill to ensure that no additional enzymes or fermentable material are added. (iii) Check purchase records to ensure that premashed product is not purchased. (Processors should be informed of the need to make purchase records available when booking their verification visit.)</p>		
4.	<p>Fermentation Fermentation must take place at the distillery and only by the addition of yeast.</p>	<p>(i) Check that a wash-back vessel exists at the distillery and is in use. (ii) Check the process and distillery specifications to ensure that fermentation is by yeast only and no enzymes or other fermentable material are added. Grain distilleries may recycle spent wash (known as “back-set”). (iii) Check that only approved processing aids (e.g. anti-foams, water treatments for ph balance etc) are used and no flavourings are added.</p>		
5.	<p>Distillation (i) Single Malt – only distilled in copper pot stills from 100% malt mash. (ii) Single Grain – typically distilled in column stills. (iii) Distillation must be at an alcoholic strength by volume (abv) of less than 94.8%.</p>	<p>(i) Check the type of still being used. Spirits distilled in a pot still from anything other than 100% malt mash may only be used in grain whisky. (ii) Check the type of still being used. Spirits distilled in a column still (even if it is from 100% malt mash) can only be used in grain whisky. (iii) Check distillery records to confirm distillation strength and visually check procedures. (iv) Check all alcohol intended for filling as Scotch Whisky has been distilled. (v) Check that only approved processing aids (i.e. anti-foams, or sacrificial copper for column stills) are used.</p>		
6.	<p>Filling and maturation Filling of distilled spirit into casks may take place at the distillery or the spirit may be despatched by tanker to a maturation site and filled into cask there</p>	<p>Where filling and/or maturation takes place at the distillery, the relevant checks specified under “Maturation” should be carried out.</p>		

7.	Innovative practices Only HMRC approved operations should take place in distillery.	Check to see if there are any departures from normal industry practice and seek advice from policy team, if necessary.		
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2. Maturation (including filling locations)

Serial	Requirement	Check	Comments	Pass
1.	<p>Warehouse</p> <p>(i) The maturation warehouse must be registered with HMRC as a distiller's warehouse or a 'permitted place'.</p> <p>(ii) Maturation may only take place in Scotland.</p> <p>(iii) The maturation facility must be able to demonstrate that spirit being matured as Scotch Whisky was sourced from a distillery with HMRC assured processes.</p>	<p>(i) Check HMRC records for compliance. A permitted place is any place to which spirits are moved for:</p> <ul style="list-style-type: none"> - re-warehousing to another excise warehouse - temporary purposes and periods as allowed by HMRC - scientific research and testing - other premises where goods of the same class or description may be kept, under Customs and Excise Acts - other premises permitted by HMRC. <p>(ii) Check address.</p> <p>(iii) Check what controls are in place to monitor inward shipments/receipts.</p>		
2.	<p>Inward Shipments/Bulk Movements Received</p>	<p>Note details of all bulk movements of Scotch Whisky received - name and address of consignor, UK, EU or 3rd Country. NB. It is unlikely that a maturation warehouse in Scotland will receive bulk Scotch Whisky from anywhere else than Scotland. Should this be detected, the policy team should be consulted. Confirm the consignor's processes have been verified (or that the consignor has applied for verification). If not write to advise them of their potential obligations under 110/2008/EC. Note audit trail of supply chain for verification of brands.</p>		

3.	<p>Casks</p> <p>(i) Scotch Whisky must be matured in oak casks compliant to the criteria set out in the Maturation section of the Scotch Whisky Technical File.</p> <p>(ii) The capacity of each cask must not exceed 700 litres at any time during maturation.</p>	<p>(i) Check operator's purchase records to ensure that casks are made of oak and comply with the criteria in the Maturation section of the Scotch Whisky Technical File. All repairs to casks must be made with oak. Steel bungs are allowed. Traditional cooperage practices (such as charring and decharring) are allowed.</p> <p>(ii) Check a sample of casks to identify their size. Check operator's purchase records to identify sizes of casks.</p> <p>(iii) Seek confirmation from operator that casks have not been rendered inert by glazing, plastic liners etc. (Processors should be informed of the need to make purchase records available when booking their verification visit.)</p>		
4.	<p>Filling</p> <p>(i) Casks must be filled only with distilled spirit that will mature into Scotch Whisky. No additives are allowed at this stage.</p>	<p>(i) Check procedures to ensure that casks are thoroughly drained of any previous contents before being filled. Check that there is an appropriate procedure in place for emptying casks.</p> <p>(ii) Check procedures to ensure that no substance is added to the inside of the cask before being filled e.g. paxarette, boisé, sugar, caramel, oak chips, wooden structures (whether oak or not).</p>		
5.	<p>Ageing</p> <p>(i) Scotch Whisky needs to be matured for at least three years.</p> <p>(ii) It can be marketed with different maturities (ages).</p>	<p>(i) Check the maturer's record keeping process to understand how they log the ageing of a cask.</p> <p>(ii) Check that the maturer has a fit-and-proper system of tracking ages of casks.</p> <p>(iii) Check that the maturer has adequate measures to ensure the ageing process is not interrupted: - leaks or evaporative losses do not cause any problems for the age of the spirit left in the cask; - the contents of a cask may be re-racked into another empty cask for further ageing, but re-racking should normally take place immediately in order to ensure proper control of maturation periods; and - topping up of casks with younger spirit is not allowed – “marrying in cask” is allowed to continue.</p>		

6.	<p>Bulk Movements/Exports</p> <p>(i) Business or individuals may only move, or export Scotch Whisky outside Scotland in inert containers. All processes up to the point of export (fermentation, distillation and maturation) must be assured by HMRC using the above checks.</p> <p>(ii) Single Malt Scotch Whisky may not be exported in bulk or moved from Scotland except in bottles which are labelled for retail sale.</p> <p>(iii) Other categories of bulk Scotch Whisky may not be exported or moved from Scotland other than: in a bottle labelled for retail sale, or to an importer, bottler, labeller or blender who has given an Undertaking, or</p> <p>(iv) to a manufacturer of foodstuffs which are not alcoholic beverages</p>	<p>(i) Check that all production up to the point of export has been carried out by assured processes.</p> <p>(ii) Check to see that no Single Malt is moved out of Scotland in in containers which are not labelled for retail sale.</p> <p>(iii) Check to see that other categories of Scotch Whisky are only exported in bulk to consignees who have provided HMRC with the required undertaking. If they haven't, write to advise them of their potential obligations. Note audit trail of supply chain for verification of brands.</p> <p>(iv) Check for evidence that necessary steps have been taken by the supplier to confirm that the Scotch will not be put to use outside the manufacture of foodstuffs.</p>		
7.	<p>Innovative practices</p> <p>Only HMRC approved operations should take place in warehouse</p>	<p>Check to see if there are any departures from normal industry practice and seek advice from policy team, if necessary.</p>		

3. Blending

Serial	Requirement	Check	Comments	Pass
1.	<p>Inward consignments The blending facility must be able to demonstrate that spirit being processed at facility have been sourced from a maturation facility with assured processes.</p>	<p>(i) Check what controls are in place to monitor inward consignments. Note details of all bulk movements of Scotch Whisky received - name and address of consignor, UK, EU or 3rd Country. Confirm their processes have been verified (or application for verification received). If not, write to advise them of their potential obligations under 110/2008/EC. Note audit trail of supply chain for verification of brands.</p>		
2.	<p>(a) Blending in Scotland – duty not paid (i) If Scotch Whisky is to be held or received at the blending location in an oak cask, the blending location must be an excise warehouse or permitted place.</p> <p>(b) Blending in Scotland – duty paid (ii) If blending location is not an exercise warehouse or permitted place, then Scotch Whisky may only be held or received in inert containers.</p>	<p>(i) Check HMRC records for compliance. A permitted place is any place to which spirits are moved for: - re-warehousing to another excise warehouse - temporary purposes and periods as allowed by HMRC - scientific research and testing - other premises where goods of the same class or description may be kept, under Customs and Excise Acts - other premises permitted by HMRC.</p> <p>(ii) Check that there is no Scotch Whisky in any wooden cask. If so, it can no longer be described as Scotch Whisky as it is being matured outside an excise warehouse or permitted place.</p>		

<p>3.</p>	<p>Blending outside Scotland Anyone who blends bulk Scotch Whisky outside Scotland after 10 January 2015 must have provided the required undertaking.</p> <p>The relevant paragraphs of the undertaking to check are:</p> <p>(i) Para [3] Notification to HMRC of the brand names used when selling the final product as Scotch Whisky (ii) Para [5] Notification to HMRC of the labels used when selling the final product as Scotch Whisky (iii) Para [7] Provision of a schedule of the receipt and disposal of bulk Scotch Whisky they have received in the last 2 years (iv) Para [9] Bulk Scotch Whisky only to have been provided to persons who have given an undertaking and are on HMRC's list of notified processors and bulk importers</p>	<p>Confirm blender has provided details of brand names and labels used for final product (if not, issue reminder and monitor receipt).</p> <p>Ensure labels comply with Serials 5 and 6 of part 4 of the verification scheme ("Bottling and Labelling")</p> <p>Confirm blender has provided schedule of the receipt and disposal covering the last 2 years (if not, issue reminder and monitor receipt)</p> <p>Examine schedule to confirm that person providing the bulk for blending and the receipt of the bulk after blending are on HMRC's list of notified operators and bulk importers (if not, write to remind them and their blender of their obligations)</p>		
<p>4.</p>	<p>Additions Nothing should be added during blending other than water and plain caramel colouring.</p>	<p>(i) Check the operators purchase records to ensure that the type of colouring is only plain caramel colouring E150A. Burnt sugar cannot be used for colouring purposes.</p> <p>Check procedures to ensure that no flavourings or other substances are added. Yeast cannot be added at blending stage. (Processors should be informed of the need to make purchase records available when booking their verification visit.)</p>		

5.	<p>Types of blends</p> <p>There are five different categories of Scotch Whisky.</p> <p>1 - Single Malt Scotch – must not be blended with any whisky other than Single Malt from the same distillery (this operation cannot take place outside Scotland, as it would require Single Malt to be exported in bulk).</p> <p>2 - Single Grain Scotch – must not be blended with any whisky other than Single Grain from the same distillery.</p> <p>3 - Blended Scotch – is a blend of one or more Single Malt with one or more Single Grain Scotch Whiskies.</p> <p>4 - Blended Malt Scotch – is a blend of two or more Single Malt Scotch Whiskies (this operation can only take place outside Scotland if a Blended Malt is being blended with another Blended Malt), or a blend of single malt whisky distillates.</p> <p>5 - Blended Grain Scotch – is a blend of two or more Single Grain Scotch Whiskies.</p>	<p>(i) Check and assure that the blender’s record keeping and tracking of Scotch Whisky allows them to blend different whiskies that are consistent with the five definitions.</p> <p>(ii) Ensure that the blender has adequate control mechanisms to keep such blends separate so as not to interfere with each other.</p> <p>(iii) Does blender only blend own whiskies or do they buy in whiskies from other distilleries to blend? If so, check purchases of other whiskies match those used in blend recipes. (Processors should be informed of the need to make purchase records available when booking their verification visit.)</p>		
6.	<p>Age of blends</p> <p>Within each category blenders can blend different ages of Scotch Whisky. The age of the blend is that of the youngest of each constituent whisky.</p>	<p>(i) Check the production and record keeping process to ensure that ages of each ingredient of the blend are recorded and that only the youngest of those ages is used to describe the blend.</p> <p>(ii) Check the declared ages of purchased and own whiskies to ensure they match what is entered in the production records.</p> <p>(iv) If the age of the blend is not stated, the minimum age is 3 years. (Processors should be informed of the need to make purchase records available when booking their verification visit.)</p>		

7.	<p>Strength The alcohol strength by volume is at least 40%.</p>	<p>(i) Ensure that the operator has a process of checking the alcohol strength during the blending stage to assure that the addition of water and/or plain caramel colouring does not dilute the blend to below 40% abv.</p>		
8.	<p>Bulk Movements/Exports (i) Business or individuals may only move, or export Scotch Whisky outside Scotland in inert containers. All processes up to the point of export (fermentation, distillation and maturation) must be assured by HMRC using the above checks. (ii) Single Malt Scotch Whisky may not be exported or moved from Scotland except in bottles which are labelled for retail sale. (iii) Other categories of bulk Scotch Whisky may not be exported or moved from Scotland other than in a bottle labelled for retail sale, or to an importer, bottler, labeller or blender who has given an Undertaking, or (iv) to a manufacturer of foodstuffs which are not alcoholic beverages</p>	<p>(i) Check that all production up to the point of export has been carried out by assured processes. (ii) Check to see that no Single Malt is moved out of Scotland in containers which are not labelled for retail sale. (iii) Check to see that other categories of Scotch Whisky are only exported in bulk to consignees who have provided HMRC with the required undertaking. If they haven't, write to advise them of their potential obligations. Note audit trail of supply chain for verification of brands. (iv) Check for evidence that necessary steps have been taken by the supplier to confirm that the Scotch will not be put to use outside the manufacture of foodstuffs.</p>		
9.	<p>Innovative practices Only HMRC approved operations should take place in an excise warehouse.</p>	<p>Check to see if there are any departures from normal industry practice and seek advice from policy team, if necessary.</p>		

4. Bottling and Labelling of final product

Serial	Requirement	Check	Comments	Pass
1.	<p>Inward consignments (i) The bottling/labelling facility must be able to demonstrate that Scotch Whisky being processed at the facility has been sourced from a maturation facility with verified processes.</p>	<p>(i) Check what controls are in place to monitor inward consignments.</p> <p>Note details of all bulk movements of Scotch Whisky received - name and address of consignor, UK, EU or 3rd Country. NB. It is highly unlikely that a bottler in Scotland or the rest of the UK will receive bulk Scotch Whisky from outside the UK. Bulk shipments received in wooden casks from other countries are prohibited as maturation will have taken place outside Scotland. Bulk shipments received in inert containers from countries outside Scotland may only come from operators/facilities covered by the arrangements for blenders, bottlers and labellers and bulk importers outside Scotland.</p> <p>Confirm their processes have been verified (or application for verification received). If not write to advise them of their potential obligations under 110/2008/EC. Note audit trail of supply chain for verification of brands.</p>		
2.	<p>(a) Bottling in Scotland – duty not paid (i) If Scotch Whisky is to be held or received at the bottling location in an oak cask, the bottling location must be an excise warehouse or permitted place.</p> <p>(b) Bottling in Scotland – duty paid (ii) If bottling location is not an excise warehouse or permitted place then Scotch whisky may</p>	<p>(i) Check HMRC records for compliance. A permitted place is any place to which spirits are moved for:</p> <ul style="list-style-type: none"> - re-warehousing to another excise warehouse - temporary purposes and periods as allowed by HMRC - scientific research and testing - other premises where goods of the same class or description may be kept, under Customs and Excise Acts - other premises permitted by HMRC. <p>(ii) Check that there is no Scotch Whisky in any wooden cask. If so, it can no longer be described as Scotch whisky as it is being matured outside an excise warehouse or permitted place.</p>		

	only be held or received in inert containers.	(iii) Check that details of all brands bottled are submitted to HMRC.		
3.	<p>Labellers only</p> <p>Labellers may receive 'naked' bottles of Scotch Whisky providing:</p> <p>(i) The 'naked' bottle has a strip label affixed to the bottle, clearly stating the category of Scotch Whisky and the strip label must remain attached to the bottle</p> <p>(ii) The bottler and the labeller run effective stock systems to ensure there is a clear audit trail for the whisky in the 'naked' bottles.</p> <p>N.B. Single Malt Scotch Whisky may not be moved from Scotland to another country except in a bottle labelled for retail sale.</p>	<p>(i) ensure that a strip label is attached by the bottler/supplier stating the category of Scotch Whisky.</p> <p>(ii) check that labeller's stock system clearly identifies an audit trail for the naked bottles received.</p>		
4.	<p>Bottling outside Scotland</p> <p>Anyone who bottles and labels bulk Scotch Whisky outside Scotland after 10 January 2015 <i>must</i> have provided the required undertaking.</p> <p>The relevant paragraphs of the undertaking are</p> <p>(i) Para [3] Notification to HMRC of the brand names used when selling the final product as Scotch Whisky</p> <p>(ii) Para [4] Where Scotch Whisky is used as an ingredient in any</p>	<p>(i) Confirm details of brand names have been provided. Check that labels are compliant with SWR.</p> <p>(ii) Confirm that any relevant drink notified by bottler that is not Scotch Whisky is not misleadingly labelled as such.</p> <p>(iii) Ensure labels comply with Serials 5 and 6 of part 4 of the verification scheme ("Bottling and Labelling").</p> <p>(iv) & (v) Check that the consignor of the bulk Scotch Whisky is on the list of HMRC's notified processors or bulk importers. Check HMRC records of UK despatches to ensure that all bulk receipts actually received by the bottler have been listed during the 2 year period. Check that any bulk despatches by the bottler are only made to blenders, bottlers and labellers, labellers only and bulk importers</p>		

	<p>drink other than Scotch Whisky, the drink is not to be labelled or sold in such a way as to create confusion that it is Scotch Whisky.</p> <p>(iii) Para [5] Provision of sample labels of any Scotch Whisky bottled.</p> <p>(iv) Paras [6] and [7] Provision of a schedule of the receipt and disposal of bulk Scotch Whisky received in the last 2 years.</p> <p>(v) Para [9] Agreement not to supply Scotch Whisky to any person other than a blender, bottler, labeller or bulk importer who has provided the required undertaking to HMRC, unless the Scotch Whisky is in a bottle (made of inert material) that is labelled for retail sale.</p>	<p>on HMRC's data base (send references to overseas authorities where necessary).</p>		
5.	<p>Additions</p> <p>(i) Scotch Whisky can be transported in bulk to the place of bottling at high alcoholic strength. The bottler may only add water to dilute the product to bottling strength and plain caramel colouring (E150a) to adjust colour.</p>	<p>(i) Check the manufacturing process to ensure that no other additives are introduced. If water and/or plain caramel colouring is added, ensure alcoholic strength is not reduced below 40% vol. Natural water or tap water is permitted provided it meets EU standards.</p> <p>(ii) Check what control mechanisms exist to ensure abv \geq 40%.</p>		
6.	<p>Labelling – Requirements</p> <p>(i) All Scotch Whisky must be labelled as belonging to one of five categories. (ii) The name of a distillery may be used if the whole whisky was distilled in a single distillery.</p>	<p>(i) Check that the operator has reasonable control mechanisms to keep different blends of Scotch Whisky separate so as not to mix and incorrectly label a batch. Five categories are:</p> <ul style="list-style-type: none"> - Single Malt Scotch Whisky - Single Grain Scotch Whisky - Blended Malt Scotch Whisky - Blended Grain Scotch Whisky 		

	<p>(iii) The name of a locality or region may be used if the whole whisky was distilled in the region or locality named or, in the case of a blend from more than one region or locality, all the regions or localities represented in the blend are identified. Names of defined localities are: Campbeltown and Islay. Names of defined regions are: Highland, Lowland and Speyside. Other locality or region names may be used provided they are accurate (e.g. Mull, Skye)</p>	<p>- Blended Scotch Whisky</p> <p>(ii) Check that all constituent parts of a single whisky originate from a single distillery – can be verified from movement details. With effect from 23/11/2012 Single Malt Scotch Whisky may only be bottled in Scotland.</p> <p>(iii) Check that all constituent parts of a whisky described as originating from a particular locality or region/localities or regions – can be verified from movement or blending records. (Speyside whiskies are a subset of Highland whiskies and may be described as Speyside or Highland).</p>		
7.	<p>Labelling – Design</p> <p>(i) The category description must be displayed on any individual container and displayed as prominently as any other description.</p> <p>(ii) The category description can be preceded by the name of a locality or region but not interfered with in any other way with overlays or underlays of other words or pictures.</p> <p>(iii) The word 'pure' must not be used adjectivally in connection with the word 'malt'.</p> <p>(iv) The age of whisky can only be expressed in years.</p> <p>(v) Date of distillation can only be stated if (a) it is in the form of a calendar year; (b) the whole whisky was distilled in that year; and (c) the year of bottling or the maturation period is stated in the same field of vision.</p>	<p>(i) Check the label template for the single and blended whiskies bottled by the operator for compliance.</p> <p>(ii) The word pure can be used on labels in relation to matters other than malt e.g. "pure water".</p> <p>(iii) Only names which identify a specific locality or region may precede the category name. "Highland Single Malt Scotch Whisky" is an acceptable category description, but "Island Single Malt Scotch Whisky" or "North Highland Single Malt Scotch Whisky" are not. Reference to such terms elsewhere on the label is acceptable provided they can be justified.</p>		

	(vi) Label must not contain reference to any other number that can be misinterpreted to mean the above.			
8.	<p>Bottled product from verified processes</p> <p>(i) The producer responsible for labelling of the final product must confirm it comes from a verified source.</p>	<p>(i) Check that the producer has adequate record keeping systems to ensure that the product being bottled has been verified up to that point.</p> <p>(ii) Check that the producer has processes to notify HMRC when it identifies a brand is no longer compliant i.e. the previous production process is not assured.</p> <p>(iii) Check that the producer retains sufficient records to allow the product to be traced back to the previous production process.</p>		
9.	<p>Innovative practices</p> <p>Only HMRC approved operations should take place in an excise warehouse.</p>	<p>Check to see if there are any departures from normal industry practice and seek advice from policy team, if necessary.</p>		

5. Bulk importer

Serial	Requirement	Check	Comments	Pass
1.	<p>Provision of undertaking</p> <p>Bulk importers must provide an undertaking to HMRC.</p>	<p>(i) Confirm that bulk importer has provided the required undertaking and the schedule of receipts and disposals, as set out at paras [6 and 7] of the undertaking.</p> <p>(ii) Confirm that all consignors of the bulk Scotch Whisky to the bulk importer are on the list of HMRC's assured producers or bulk importers.</p> <p>(iii) Check HMRC records of UK despatches to bulk importer to ensure that all bulk receipts actually received by the bulk importer have been listed during the 2 year period.</p> <p>(iv) Check that any bulk despatches by the bulk importer are only made to blenders, bottlers and labellers, labellers only and bulk importers on HMRC's data base (send references to overseas authorities where necessary).</p>		