Small Brewers Relief (SBR): technical consultation response template

It is recommended that you read the full consultation document before completing your response. Please note that the text boxes used in this template can be expanded to accommodate additional text.

**Guidance for respondents**

* In your response, please clarify which questions you’re answering, by referring to the relevant numbers assigned to each question.
* You do not need to respond to all of the questions if they are not all relevant to you, and you may wish to provide a single answer to multiple questions.
* You are not limited to only answering the questions asked and we will also consider written submissions provided to the review.
* There is no minimum or maximum word limit.

Responses should arrive no later than **23:59pm BST on 4 April 2021,** with early responses encouraged where possible.

For further information on how we handle your personal data please read the Data Protection Notice at paragraphs 1.16 to 1.37 of the consultation document.

Please send your response to:

[**HMTVATandExcisePolicy@hmtreasury.gov.uk**](mailto:HMTVATandExcisePolicy@hmtreasury.gov.uk)

Please enter “**SBR consultation response**” in the subject line.

**General Information**

**1.** **Full name (including title)**

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**2(a).** **Mark the statement below [X] as applicable.**

*[ ] I have read the Data Protection Notice (paragraphs 1.16 – 1.37) and understand that any information submitted may be published or disclosed.*

*[ ] I would like the information I have provided to be treated as confidential.*

*If you would like the information provided to be treated as confidential please explain why*

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**2(b).** **Are you responding (please mark the relevant box [X]):**

*[ ] as an individual (please complete* ***3 to 4*** *below)*

*[ ] on behalf of an organisation / company (please complete* ***5 to 8*** *below)*

**If you are responding as an individual:**

**3. E-mail address**

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**4.** **Address**

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**If you are responding on behalf of an organisation / company:**

**5.** **Organisation / Company**

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**6.** **Position within Company / Organisation**

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**7.**  **E-mail address**

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**8. Address**

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**9. If you are responding on behalf of a brewery or alcohol business please provide some information about your business to help inform the consultation:**

**9(a).** **Type of alcohol business (mark box with an x):**

*[ ]* *brewer [ ] importer [ ] excise warehouse/bottler*

**9(b).** **Size of business (no of employees):** [ ]

**9(c).** **Amount of beer produced/imported per year (hectolitres):**[ ]

**10. If you are not responding on behalf of an alcohol business, please mark the relevant box below with an x:**

*[ ] Retailer [ ] Member of public [ ] publican [ ] health group [ ] economic group*

*[ ] other*

*If other please advise:*

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**Consultation questions**

*Please provide your response in the boxes below. Make sure to note the “Guidance for respondents” provided above before completing.*

Changing the method of calculating production

1. Would you support changing the method of calculating production from the previous calendar year’s total to a rolling 12-month average?

2. As an alternative, would you support brewers being able to adjust their production total in-year? Would any protections be needed to prevent this provision from being abused?

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Mergers and acquisitions – transitional relief

3. If relief is put in place, over how many years (and at what rate) should SBR be withdrawn drawn for breweries that merge?

4. Do you foresee any issues if such a relief was put in place?

5. What rules would be needed to protect this relief from abuse? Should there be a maximum size that breweries can be to benefit from transitional relief?

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Adjusting SBR for the strength of the beer produced

6. Would you support capping the amount of SBR claimable in cash terms? This would reduce the production volume that would be eligible for reduced rates produced for higher strength beers while increasing it for lower strength beers.

7. If so, what would be the appropriate ABV on which to base the ‘cash cap’?

8. Would you support the inclusion of the additional excise on beers above 7.5% ABV, and the reduced rate for beers below 2.8% ABV, in this system?

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Converting to a cash basis

9. What method would you prefer the Government uses when considering whether to uprate the SBR amount?

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Technical issues with reforming the SBR taper

10. Which of the five options for a scheme design do you consider the most attractive?

11. How would you set the parameters of your preferred design?

12. What would the amount of relief at 5,000hL (and therefore the rate of withdrawal between 2,100-5,000hL) be under this new scheme?

13. Would you support a more gradual rate of SBR withdrawal from 30,000hL, to e.g. 100,000hL, in the context of a reformed scheme?

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