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Guidance

Destroying spoilt beer during coronavirus (COVID-19)

Find out about temporary changes to the destruction of spoilt beer if you're a brewer or publican.

Published 30 March 2020

Last updated 31 March 2020 — see all updates

From:

HM Revenue & Customs (<https://www.gov.uk/government/organisations/hm-revenue-customs>)

Contents

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HMRC has introduced a temporary measure to help brewers and publicans in the destruction of spoilt beer during coronavirus.

HMRC will give at least 30 days' notice before withdrawing these temporary measures.

Normally, the destruction of beer must be supervised by a responsible person from the brewery. However, due to social distancing requirements this is currently difficult for brewers and publicans to follow.

Who can destroy spoilt beer

Brewers can now appoint the publican or an agreed person at the premises to carry out the destruction of spoilt beer. An Authorised Company Representative ([ACR](#)) from the brewery does not need to be present.

How long will the change apply

This temporary change will apply while coronavirus social distancing restrictions remain in place.

What you need to do as a brewer

You must continue to keep:

- an audit trail confirming destruction of duty paid beer
- evidence of a full credit of the duty paid, or replacement of the goods to your customer or the owner of the goods at the time they became spoilt
- a spoilt beer record

Evidence we need

The brewer claiming the relief must be happy that destruction has taken place and keep suitable evidence. For example, evidence can be in the form of a video. The agreed person at the premises can record this and give this to the brewer for their records.

Further information

Find more on the effects of the law and regulations covering the production, storage and accounting, for duty on beer (<https://www.gov.uk/government/publications/excise-notice-226-beer-duty>).

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1. 31 March 2020
Guidance about what you need to do as a brewer has been updated.
2. 30 March 2020
First published.

Related content

- Beer Duty (<https://www.gov.uk/guidance/beer-duty>)

Detailed guidance

- Pay Beer Duty (<https://www.gov.uk/guidance/pay-beer-wine-and-cider-duty>)
- Beer Duty (<https://www.gov.uk/guidance/beer-duty>)

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