



HM Revenue
& Customs

Mr Kristian Healey-Ryder

By email: request-688043-
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Date: 18 September 2020
Our ref: FOI2020/01570

Dear Mr Healey-Ryder

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 28 August, for the following information:

“Annual figures for a period of ten years (2010-2020), showing the annual amount of tax, licensing fees, and duty paid to HMRC by the distilling industry in Scotland.

To assist you, I believe that the relevant Standard Industry Code [SIC] is as follows:

1) SIC Code 11010: Distilling, rectifying and blending of spirits.

Please provide the information in the form of a table with separate columns for each year. The rows should detail which fee, tax, or duty is paid.”

We can confirm we hold some relevant information to answer this request. However, providing it would exceed the FOIA cost limit, which for central government equates to one person spending 3½ working days locating and extracting all the information requested. We have therefore refused your request under [section 12\(1\)](#) of the FOIA.

Normally we would explore how you might be able to refine your request so that it did not exceed the FOIA cost limit. However, in this case, we cannot see any scope for doing so. We do not have readily available information for the specific sector you have asked for as we do not routinely collect it. Because of the large amount of processing time involved to create and quality assure an estimate for total revenue across all taxes, we have established that this task would exceed the FOIA cost limit.

Please note that HMRC does not charge a fee for a licence to distil, rectify or blend spirits. Applications are made as per the information in Excise [Notice 39](#), which sets out the application process and what is required.

You may want to consider narrowing the scope of your request by being more specific about the information you wish to obtain. It may be possible to produce the information you are looking for by either looking at just a one year period, or by looking at one particular tax.

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

HM Revenue and Customs