



HM Revenue & Customs  
Excise Processing Teams  
BX9 1GL

Edinburgh Whisky Ltd  
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Edinburgh  
EH2 4DB

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**Date** 12/07/2022  
**Our Ref** CFS- 2048775 NRU - 113033  
**Your Ref** 345 8812 75 0003

[www.gov.uk](http://www.gov.uk)

Dear Sir,

**General Storage and Distribution Warehouse Approval Number: GB00004380169**

The Commissioners for Her Majesty's Revenue and Customs, under section 92 of the Customs and Excise Management Act 1979, have approved as a General Storage and Distribution Warehouse, the premises at:

Lowland Bond  
Viewfield Road  
Viewfield Industrial Estate  
Glenrothes  
Fife  
KY6 2RD

The approved place of security is outlined on the attached plan dated 27/01/2022 and shown at Annexe A. The approval is effective from **12<sup>th</sup> July 2022**. This approval is subject to revocation or variation.

This approval enables you to warehouse the following goods without payment of excise duty:

- Spirituous Beverages
- Ethyl Alcohol

The approved hours of operation of the warehouse are:

- 0000 – 2345 Monday - Sunday

You are approved to operate co-storage as per Excise Notice 196. If you intend to co-store goods that are liable to customs duty which is suspended a separate customs approval must be obtained.

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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number - 18001

If you wish us to amend or vary the terms of your warehouse approval you must contact the Excise Processing Teams, HMRC in writing on form EX68: Excise Warehouse Application requesting an amendment to your approval and certificate of registration. The address is Excise Processing Teams, HM Revenue and Customs, BX9 1GL. If you write to us but do not use this address then we may not get your post.

**Failure to comply with a condition of approval could result in revocation of the approval and action being taken under civil or criminal law.**

### **What you can do if you disagree with my decision**

If you don't agree with my decision, you can:

- send me any new information about the matter and I will look at it again
- ask for an HMRC officer not previously involved in the matter to review my decision
- appeal to an independent tribunal to decide the matter

### **If you have new information**

Send any new information you have to me within 30 days of the date of this letter. My address is at the top of this letter.

I'll consider the new information and tell you if I will change my decision.

### **If you want a review**

Write to me within 30 days of the date of this letter. My address is at the top of this letter.

In your letter, tell me:

- why you think my decision is wrong
- that you want an officer not previously involved in the matter to review my decision

If you ask for a review and aren't satisfied with the outcome, you can still appeal to a tribunal afterwards.

### **If you want to appeal to a tribunal**

If you don't want a review, you can appeal to the tribunal. For more information, go to [www.gov.uk/tax-tribunal/appeal-to-tribunal](http://www.gov.uk/tax-tribunal/appeal-to-tribunal) or you can phone them on 0300 123 1024.

You must make sure that HM Courts and Tribunals Service receive your appeal within 30 days of the date of this letter. You should attach a copy of this letter to your appeal.

You cannot ask for a review and appeal to the tribunal at the same time.

### **More information**

For more information about what you can do if you disagree with my decision, see factsheet HMRC1, 'HMRC decisions – what to do if you disagree'. Go to [www.gov.uk](http://www.gov.uk) and search for 'HMRC1'.

Yours faithfully,

Geoff Cuthbert

HM Revenue and Customs

To learn more about your rights and obligations go to [gov.uk/government/publications/your-charter](http://gov.uk/government/publications/your-charter)

If you wish to contact us about this letter, you need to quote the case reference and any other references shown above. If you write, you need to use the address shown above and if you send any documents you must tell us if you want them returned to you.

If you wish to vary or amend these conditions you must contact HMRC through the Excise Processing Teams beforehand. The address is Excise Processing Teams (EPT), HM Revenue and Customs, BX9 1GL. Failure to comply with the above conditions may lead to revocation of the approval.

## Annex A



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