Geographical Indication for Irish Whiskey & Irish Poteen

Verification Procedures

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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1 Introduction

1.1 This Manual

Geographical Indications are quality products that are intrinsically linked to a geographical region. Geographical Indication registration confers a type of intellectual property protection which the European Commission seeks to protect in international trade agreements.

Under Regulation (EU) 2019/787, a system of Geographical Indications identifies spirit drinks originating in the territory of a country or region where a given quality, reputation or other characteristic of the spirit drink is essentially attributed to its geographical origin.

Since 2016 there are Geographical Indications in place for **Irish Whiskey** and **Irish Poteen/Irish Poitín**[1] and are protected under this EU regulation.

The Geographical Indications (G.I.) for Irish whiskey and Irish Poteen are subject to official verification and control and are designed to support the development of the Irish Whiskey and Irish Poteen industries. They also protect Irish Whiskey and Irish Poteen against imitation, safeguards the quality of the specific product and provides reassurances to customers regarding the quality of the product purchased.

1.2 Legislation

Regulation (EU) 2019/787, as amended, Commission Delegated Regulation (EU) 2021/1235 and the European Communities (Spirit Drinks) Regulations 2015 (S.I. No 316 of 2015), as amended, set out the legal framework for the application of the G.I. Scheme.

1.3 Roles and Responsibilities

For the purpose of effectively upholding the Geographical Indications for Irish Whiskey or Irish Poteen, the Revenue Commissioners, the Department of Agriculture Food and Marine (DAFM), and the Food Safety Authority of Ireland (FSAI) have agreed a Memorandum of Understanding (MOU) setting out the functions and the responsibility of each body under the Geographical Indication Scheme.

DAFM is responsible for the co-ordination of policy on the Geographical Indications for Irish Whiskey and Irish Poteen at National and EU level, and also has responsibility for the registration of the Technical Files for Irish Whiskey and for Irish Poteen with the European Commission. DAFM provides guidance on any issues relating to the interpretation of the relevant Technical Files. Further information is available on the DAFM website.

[1] Hereafter referred to as 'Irish Poteen'.

The Revenue Commissioners are responsible for and operates the Geographical Indications verification of Irish Whiskey and Irish Poteen in Ireland. This includes the processing of application forms for inclusion into the scheme, and the carrying out of visits for the purposes of verification.

The Food Safety Authority of Ireland (FSAI) is responsible for any enforcement action against non-compliant Irish Whiskey and Irish Poteen production. Any enforcement action will be carried out by the local Environmental Health Officer (EHO) of the Health Service Executive (HSE) under a service contract with the FSAI. Further information is available on the FSAI website.

The Geographical Indications for Irish Whiskey and Irish Poteen covers the island of Ireland. Verification that Irish Whiskey and Irish Poteen produced in Northern Ireland is in compliance with the relevant Technical File is the responsibility of Her Majesty's Revenue and Customs (HMRC).

1.4 Authorisation of Revenue Officers

Duties specific to Geographical Indications for Irish Whiskey or Irish Poteen are exercised or performed pursuant to Regulations (5), (6), (7), 11(1) and 11(2) of the European Communities (Spirits Drinks) Regulations 2015 (S.I. No. 316 of 2015) (as amended).

In order to exercise the duties specific to Geographical Indications for Irish Whiskey or Irish Poteen, Revenue officers are required, by statute, to be specifically authorised in writing in accordance with Regulation 10 of the European Communities (Spirit Drinks) Regulations 2015 (S.I. No. 316 of 2015), as amended, to carry out such duties.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[…]

What is Verification

If a trader produces or markets Irish Whiskey or Irish Poteen, they must follow strict requirements as set out in the relevant technical file. The production of Irish Whiskey and Irish Poteen may involve a number of premises. Revenue will visit a trader's premises and check all production stages in each premises.

2.1 Technical Files for Irish Whiskey and Irish Poteen

Irish Whiskey and Irish Poteen must be produced in accordance with the relevant technical specifications for that Geographical Indication. These technical specifications are set down in the relevant technical file with which Irish Whiskey and Irish Poteen must comply.

The technical files demonstrate the geographical link with the country of origin and includes details of the principal physical, chemical, organoleptic and specific characteristics of Irish Whiskey and Irish Poteen. The Irish Whiskey technical file sets out the geographic area covered by the G.I. and the systems and materials used in the production of Irish Whiskey. The Irish Poteen technical file sets out the geographic area covered by the G.I. and the method for obtaining Irish Poteen.

The technical file for Irish Whiskey was submitted by DAFM to the European Commission on the 30 October, 2014. The current version of the technical file for Irish Poteen was registered by DAFM with the European Commission on 27th March 2019.

From 29 January 2016, producers who produce and market Irish Whiskey or Irish Poteen must ensure that the product is produced in accordance with the technical file (see paragraph 4.1).

DAFM will provide guidance on technical issues or concerns relating to the interpretation of the relevant Technical File for Irish Whiskey or Irish Poteen.

2.2 Production Stages for Irish Whiskey

Traders engaged in the production of Irish Whiskey must ensure that **all** stages of production comply with the Technical File. Only products that comply with all the stages of production in the Technical File can be marketed and described as Irish Whiskey.

The Technical File identifies the following stages of Irish Whiskey production:

- Brewing,
- Fermentation,
- Distillation,

- Maturation,
- Blending, Bottling and Labelling.

All five stages of production must take place in an appropriately Authorised Tax Warehouse.

The Brewing, Fermentation and Distillation stages must take place at the one premises.

A verification check must be carried out by Revenue to ensure that each stage of the production process is in compliance with the requirements of the Technical File.

Larger Irish Whiskey producers may carry out all of the five production stages at the one location.

Smaller producers of Irish Whiskey may not have the facilities to carry out all the five production stages*, for example store casks for maturation or bottle/label matured product. Smaller producers may contract out these production stages to other facilities authorised by Revenue.

In circumstances where the maturation and bottling stages are contracted out, the contractor carrying out these stages will also require Revenue verification.

Each stage of production must be verified as compliant with the requirements of the Technical File in order for the final product to be legally marketed as Irish Whiskey. If any production stage fails to comply with the Technical File, the final product cannot legally be marketed as Irish Whiskey.

Where the production of Irish Whiskey is found not to be in compliance with the Technical File, the HSE and DAFM are required to be notified (see section 6).

2.3 Production Stages for Irish Poteen

Traders engaged in the production of Irish Poteen must ensure that **all** stages of production comply with the Technical File. Only products that comply with all the stages of production in the Technical File can be marketed as Irish Poteen.

The Technical File identifies the following stages of Irish Poteen production:

- Brewing,
- Fermentation,
- Distillation,
- Bottling / Labelling.

All four stages of production must take place in an appropriately Authorised Tax Warehouse.

The Brewing, Fermentation and Distillation stages must take place at the one premises.

Irish Poteen producers may carry out all the four production stages at the one location.

Some producers of Irish Poteen may not have the facilities to carry out the bottling/labelling stage of the production process*, and will therefore contract out this production stage to other facilities authorised by Revenue.

In circumstances where the bottling stage is contracted out, the contractor carrying out this stage will also require Revenue verification.

The premises where the Bottling/Labelling takes place may be located in another Revenue Branch. In these circumstances, the Revenue Branch where the premises are located will process the application from that Bottling/Labelling facility and carry out the verification checks for this stage of production.

Each stage of production must be verified as compliant with the requirements of the Technical File in order for the final product to be legally marketed as Irish Poteen. If any production stage fails to comply with the Technical File, the final product cannot legally be marketed as Irish Poteen.

Where the production of Irish Poteen is found not to be in compliance with the Technical File, the local HSE office and DAFM may require to be notified (see section 6).

3 Application Process

3.1 Application for Verification

Traders engaged in the production of Irish Whiskey or Irish Poteen, and who intend to market a product as such, must apply to Revenue for verification that the production stages are in compliance with the relevant Technical File.

Application forms for verification are available on the Revenue website.

An application for verification in respect of each production stage must be made to the local Revenue Branch on an annual basis. The frequency for applications will be reviewed after the first three years of the programme.

The majority of Irish Whiskey and Irish Poteen producers will carry out all the production stages for the manufacture of Irish Whiskey or Irish Poteen at the same location. However, there may be instances where the Maturation and / or Bottling/Labelling stages will be carried out on behalf of the producer by a third party under contract. All contractors/traders that carry out a production stage on behalf of a producer must be approved by Revenue and also apply for verification in respect of that production stage.

Applications for verification in respect of the Bottling and Labelling production stage must include a sample of each label for products that are described as Irish Whiskey or Irish Poteen. Samples of labels can also be submitted via 'My Enquiries' which can be accessed through ROS. For further guidelines on My Enquiries, please see Revenue Online Services.

The procedures to be followed by Revenue officers with responsibility for the verification of the 'Bottling and Labelling' production stage is contained in paragraph 4.4.1.

3.2 Verification Fee

Regulation (EU) 2019/787 provides that the costs of the verification checks are borne by the trader. A fee of €250, set by DAFM, will be charged for each production stage requiring verification.

Revenue may refuse or withdraw verification where an applicant fails to pay the appropriate fee.

3.2.1 Verification Fee for Irish Whiskey Production

An Irish Whiskey facility where all 5 stages of production require verification will be subject to a fee of €1,250 (5 x €250).

An Irish Whiskey facility where the brewing, fermentation, and distillation stages require verification will be subject to a fee of €750 (3 x €250).

An Irish Whiskey facility where only the maturation stage requires verification will be subject to a fee of €250.

An Irish Whiskey facility where only the bottling/labelling requires verification will be subject to a fee of €250.

3.2.2 Verification Fee for Irish Poteen Production

An Irish Poteen facility where only bottling requires verification will be subject to a fee of €250.

An Irish Poteen facility where brewing, fermentation, and distillation requires verification will be subject to a fee of €750 (3 x €250).

An Irish Poteen facility where all 4 stages of production require verification will be subject to a fee of €1,000 (4 x €250).

4 Application Procedure

4.1 Application (Existing Producers) Transitional Arrangements

An Irish Whiskey Production facility already in operation on 30th October 2014, an Irish Poteen production facility already in operation on 20th February 2015, or that either production facilities commenced operation after that relevant date but before 29th January 2016, will be treated as verified until 29th January 2017 **provided that**:

- Revenue has received a properly completed application by 29th January 2016, followed by payment of the appropriate fee* for the production stages requiring verification,
- the production facility is, and continues to be, operated in accordance with the relevant Technical File after 29th January 2016, and
- following a verification visit, the Revenue officer is satisfied that production is in accordance with the Technical File.

A signed application form is a declaration by the applicant that the production stages are in compliance with the relevant Technical File.

*** Applicants who fail to pay the appropriate fee will be withdrawn from the verification scheme.**

4.2 Application (New Producers)

New producers, that begin production of Irish Whiskey or Irish Poteen after 29th January 2016, must have the production stages verified by Revenue prior to commencing such production, in order that the product can be marketed as Irish Whiskey or Irish Poteen as appropriate.

New producers cannot market a product as Irish Whiskey or Irish Poteen until:

- An application for verification has been received and the appropriate fee* has been paid,
- A verification visit has been carried out by Revenue, and
- The producer has received verification from Revenue that the intended production stages comply with the relevant Technical File.

A signed application form is a declaration by the applicant that the production stages will be in compliance with the relevant Technical File.

*** Applicants who fail to pay the appropriate fee will be withdrawn from the verification scheme.**

4.3 Application Reminder Notification

For existing producers, applications for verification must be made to the local Revenue Branch annually, and must be received by the 29th January.

For new producers that commence production after the 29th January 2016, applications must be made annually. The application renewal date is 12 months after the date of verification.

The Branch Revenue officer with responsibility for managing the scheme, will be required to issue a Reminder Notification requesting that applications for renewal be made.

4.4 Application Processing - Role of the Branch

The local Revenue Branch will receive and process applications for verification from producers of Irish Whiskey and Irish Poteen.

All applications received by the Revenue Branch must be recorded initially as 'Appraisals' in RCM (see paragraph 5.3).

All applications for verification will require a verification visit to the premises by an authorised Revenue officer (see section 5).

It is important that all communication and correspondence relating to the application for verification and the verification visit is recorded and maintained by the Revenue officer.

On receipt of an application form for verification, the Revenue officer must:

- record the application initially as an 'Appraisal' in RCM,
- check that the application form is completed in full, and that all supporting documentation is present. Incomplete applications and applications where supporting documentation is not present, must be immediately returned to the applicant,
- check that the producer has authorisation from Revenue to carry out the production stage for which verification is required,
- allocate a file reference number to the application:
    - For **Irish Whiskey**, in the format G.I. 2016 WHIS IETW No,

      G.I. = Geographical Indication, 2016 = Year, WHIS = Whiskey, IETW No = SEED Number,
    - For **Irish Poteen**, in the format G.I. 2016 POTE IETW No.

      G.I. = Geographical Indication, 2016 = Year, POTE = Poteen, IETW No. = SEED Number,

- acknowledge receipt of the application form, notify the applicant of the appropriate fee to be paid and issue instructions for payment (see paragraph 4.5),
- confirm that the appropriate fee, for the production stage requiring verification, has been paid (see paragraph 4.5), and
- arrange a suitable date to carry out the verification visit, and record in RCM as a Level 1 "Compliance Contact".

4.4.1 Bottling and Labelling

Applications for verification in respect of the Bottling and Labelling production stage must include a copy of each label that is to be used on the bottle.

Prior to the introduction of any new label or brand, Revenue officers should advise traders to contact the Department of Agriculture, Food and Marine at spiritlabels@agriculture.gov.ie for advice with regard to the spirit drink labelling requirements.

In addition to the instructions contained in paragraph 4.4 above, the Revenue officer must review the labels, as part of the assessment of the application, to ensure that they meet the published verification checks on labelling under the Revenue GI verification scheme (see 5.3 in Appendix 6).

Following this assessment, the Revenue officer will forward a copy of the labels, accompanied with the Revenue Label Cover Note (see Appendix 8), to DAFM at spiritlabels@agriculture.gov.ie.

The Revenue Label Cover Note can include any comments the Revenue officer may have in relation to the labels.

DAFM will assess the labels in an agreed timeframe (should be within 4 weeks), to ensure:

- compliance with the specific requirements of the technical file, and
- compliance with specific requirements of other food legislation.

Using the DAFM Label Cover Note (see Appendix 9), DAFM will advise the Revenue officer of any issues with regard to compliance with the specific requirements of the technical file and/or compliance with other food legislation.

The purpose for this communication is to keep the Revenue officer informed of any issues on labelling that may be subject to compliance action by DAFM.

It is important that the Revenue officer, before arranging a verification visit, is kept fully up to date on the agreed course of action of DAFM.

It is expected that a verification visit will be delayed until any issues relating to the labels and the course of action taken by DAFM are notified to the Revenue officer.

4.5 Notification and Payment of Fee

When satisfied that the application for verification is in order, the Revenue officer must acknowledge receipt of the application form, notify the applicant of the appropriate fee to be paid and provide instructions for payment (see Appendix 1).

When making payment the applicant must:

- Pay the appropriate fee, by Electronic Fund Transfer (EFT) using the payment details at Appendix 1,
- Include the unique reference number when making payment,
- The unique reference number is the local Revenue Office 'cost centre' code followed by the file reference number allocated, an example for **Irish Whiskey** is "*cost centre code + G.I. 2016 WHIS IETW No*", and an example for **Irish Poteen** is "*cost centre code + G.I. 2016 POTE IETW No*",
- Forward an email to revpmgbanking@revenue.ie confirming that payment has been made. The email must include details of payment and unique reference number, and
- Forward an email to the local Revenue officer confirming that payment has been made. Email must include details of payment and unique reference number.

The Revenue officer will not carry out the verification visit until it is confirmed by the office of the Accountant General that the payment has been received.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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5 Verification Procedures

The Geographical Indications for Irish Whiskey or Irish Poteen require that all the production stages of Irish Whiskey or Irish Poteen must be verified to ensure compliance with the specifications set out in the relevant Technical File.

The verification visits must be carried out independently from normal excise compliance visits and must be recorded and documented to demonstrate that the production stage(s) is in compliance with the relevant Technical File (see section 6).

All verification visits are subject to EU Audit.

5.1 Verification Process Overview

In order to confirm that the production stages are compliant with the requirements of the relevant Technical File, the Revenue officer should visit the production facility on a date agreed with the producer.

It is important that Revenue officers, before carrying out a verification visit, be familiar with the verification checklist and fully understand the requirements for the production of Irish Whiskey or Irish Poteen, as set out in the relevant Technical File.

All relevant documents and equipment including purchase records for materials/ingredients, and stills and / or casks must be at the premises and available for examination at the time of the verification visit.

The Revenue officer should carry out a series of verification checks that will indicate compliance with the relevant Technical File. The type of verification check will depend on the production stage that requires verification.

A list of all the production stages for Irish Whiskey that may require verification are detailed in paragraph 2.2 and a list of all the production stages for Irish Poteen that may require verification are detailed in paragraph 2.3.

5.2 Verification Checks

The verification checks required for each production stage for Irish Whiskey are contained in Appendix 6 and for Irish Poteen in Appendix 7.

Checks to be carried out will include:

- Checking Revenue records to ensure appropriate authorisation,
- Examination of purchase invoices, and delivery records for materials/ingredients and / or casks,
- Physical examination of equipment, and

- Checking production processes and systems, as written, observed and through interview.

Details of all checks carried out, and the result of the verification visit, must be maintained on file and recorded by the Revenue officer (see paragraph 5.3).

5.2.1 Irish Whiskey Production Verification Checks

Brewing and Fermentation

The Technical File for Irish Whiskey sets out the materials/ingredients that are required for the production of all varieties of Irish Whiskey. The examination of the production processes and systems for manufacture, and the purchase invoices and delivery records of materials/ingredients will demonstrate that each variety of Irish Whiskey is manufactured in accordance with the Technical File for Irish Whiskey.

Distillation

The Technical File for Irish Whiskey sets out the type of stills that are required for the production of all varieties of Irish Whiskey. The examination of the production processes and systems and a visual examination of the stills will demonstrate that each variety of Irish Whiskey is manufactured in accordance with the Technical File.

Maturation/Ageing

The maturation process starts when new make spirit is casked.

A distillery casking new make spirit intended to be matured into Irish Whiskey must be verified for maturation. When a maturation facility receives new make spirit for maturation in cask from a distillery, the sending distillery must be verified for maturation, as well as the maturation facility.

A maturation facility receiving new make spirit for maturation, in bulk or in cask from a distillery, must be verified for maturation. The maturation facility must ensure that the spirit is from a distillery that is G.I. verified to produce Irish Whiskey and is accompanied by the appropriate documentation. It is advisable that the maturation warehouse can demonstrate how it ensured that the product was sourced from a verified facility.

Irish Whiskey must be matured for a minimum of three years and can be marketed with different maturities (ages). A fit and proper system for recording the location and logging the ageing of casks must be in place. The maturation facility must take adequate measures to ensure that the ageing process is not interrupted and that all losses or leakages are recorded.

Blending, Bottling & Labelling

Blending will take place prior to bottling and will generally be carried out at the distillery.

Blended Irish Whiskey means a blend of two or more whiskey types. For blended whiskey to be marketed as Irish Whiskey, the whiskies blended must be produced in Ireland in accordance with the Technical File for Irish Whiskey.

Where blending and bottling takes place at a bottling facility, it is good practice that a copy of the verification letter issued by Revenue to the distiller is available for examination at the bottling facility requiring verification (see paragraph 6.1).

The blender and bottler may use the only additive which is permitted for Irish Whiskey, that is plain caramel colouring (E150a). Purchase invoices will indicate that caramel colouring (E150a) is only used.

Bottling of Irish Whiskey must take place in an authorised tax warehouse. Irish Whiskey must be bottled at not be less than 40%. Abv. The examination of the production processes and systems will ensure that the Irish Whiskey is bottled in accordance with the Technical File.

The bottling and labelling control systems must provide assurance that a product is correctly bottled and labelled as the product. The records and systems should provide assurance that any particular consignment of a type of whiskey is bottled and labelled as that type, for example Pot Still Irish Whiskey is in a bottle with a label 'Pot Still Irish Whiskey' attached.

If, during the verification visit, the Revenue officer becomes concerned about any matter relating to labels, beyond the scope of the verification checklist, they should immediately contact DAFM at spiritlabels@agriculture.gov.ie.

5.2.2 Irish Poteen Production Verification Checks

Brewing and Fermentation

The Technical File for Irish Poteen sets out the materials/ingredients that are required for the production of Irish Poteen. The examination of the production processes and systems for manufacture, the purchase invoices and delivery records for materials/ingredients will ensure that Irish Poteen is manufactured in accordance with the Technical File.

Distillation

The Technical File for Irish Poteen sets out the type of stills that are required for the production of Irish Poteen. The examination of the production processes and systems and a visual examination of the stills will ensure that the Irish Poteen is manufactured in accordance with the Technical File.

Bottling/Labelling

Bottling of Irish Poteen must take place in an authorised tax warehouse. The Irish Poteen for bottling must be from a verified source.

Irish Poteen must be bottled at not be less than 40%. Abv. The examination of the production processes and systems will ensure that the Irish Poteen is bottled in accordance with the Technical File.

The bottler may use flavourings which are permitted for Irish Poteen, that is only flavourings which are consistent with indigenous Irish ingredients and naturally occurring plant materials are permitted.

The bottling and labelling control systems must provide assurance that a product is correctly bottled and labelled as the product.

If, during the verification visit, the Revenue officer becomes concerned about any matter relating to labels, beyond the scope of the verification checklist, they should immediately contact DAFM at spiritlabels@agriculture.gov.ie.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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6 Compliance Procedures

6.1 Existing Producers - Compliance

Where the verification checks have been carried out and the Revenue officer is satisfied that the production stages are in compliance with the relevant Technical File, the officer should advise the applicant in writing that the production stages on that date are verified. Compliance with the Technical File for Irish Whiskey allows the product to be marketed as Irish Whiskey and compliance with the Technical File for Irish Poteen allows the product to be marketed as Irish Poteen (see letter template at Appendix 2).

After the production stage has been verified, the Revenue officer must advise the local EHO by email, and also the National Environmental Health Service (EHS) at Ehnationaloffice@hse.ie, that the systems and processes at the premises have been verified.

In circumstances where an applicant intends to move an Irish Whiskey product to another verified facility in Ireland for maturation or bottling or an Irish Poteen product to another verified facility in Ireland for bottling, a copy of the relevant verification letter should accompany the movement.

6.2 Existing Producers – Non-compliance

Where any of the production stages fail to comply with the relevant Technical File, these production stages cannot be verified, and the product cannot be marketed as Irish Whiskey or Irish Poteen as appropriate. In these circumstances the Revenue officer will be required to withdraw verification in accordance with Regulation 7 of the European Communities (Spirits Drinks) Regulations 2015 (S.I. 316 of 2015), as amended.

A Revenue officer who intends to withdraw verification must:

- notify the applicant in writing, outlining the reasons for the withdrawal of verification, and advising that representations may be made to Revenue in relation to the decision, within fourteen (14) days of date of the notification, (see template at Appendix 3),
- notify the local EHO that verification may be refused or withdrawn pending the outcome of any representations,
- consider any representations* made by the applicant, and
- notify the applicant in writing, confirming original decision, or annulling original decision to withdraw verification and the reasons for the decision (see template at Appendix 4).

* **Representations made by the applicant must be reviewed by an authorised Revenue officer (Assistant Principal Officer grade or above) not connected with the verification.**

6.3 HSE- Notification of Withdrawal of Verification

Where a decision has been made to withdraw verification, the Revenue officer must notify the local EHO (see template at Appendix 5) and DAFM at spiritlabels@agriculture.gov.ie.

The Revenue officer must also notify the National Environmental Health Service (EHS), by email at Ehnationaloffice@hse.ie, of the decision and the reasons for the decision.

The local EHO will take the appropriate follow up action/enforcement and advise the Revenue officer accordingly.

6.4 New Producers

Revenue officers will be required to carry out G.I. verification checks on the stages of production of new producers of Irish Whiskey or Irish Poteen prior to the commencement of production.

Before verification can take place, new producers must be approved by Revenue to operate a tax warehouse for whiskey production or poteen production whichever is appropriate.

The verification visit should take place as close as possible to the date of commencement of the production stage.

When the verification checks have been carried out and the Revenue officer is satisfied that the proposed stages of production are in compliance with the relevant Technical File, the officer should advise in writing that the proposed production stages on that date are verified and the applicant may commence the production of Irish Whiskey or Irish Poteen as appropriate.

It is expected that new producers, where the proposed method for the production for Irish Whiskey or Irish Poteen is not in compliance with the Technical File, will make the necessary procedural changes in order to comply prior to the commencement of production.

When the Revenue officer is satisfied that the necessary changes have been made to the proposed method of production and complies with the relevant Technical File, they should advise the applicant in writing that they are now in compliance with the relevant Technical File (see template at Appendix 2)

In the event of the applicant failing to comply with the relevant Technical File, the procedures as outlined at paragraphs 6.2 and 6.3 will apply.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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Appendix 1 - G.I. Fee Notification

Trader Name
Address Line 1
Address Line 2
Address Line 3

Date

File Ref:

Dear Sir/Madam.

I acknowledge receipt of your application for G.I. Verification in respect of the following production stages **for Irish Whiskey or Irish Poteen (delete as appropriate).**

(Production stages – list as appropriate)

*The Verification fee in respect of these stages is €XXX.

Payment should be made immediately by Electronic Fund Transfer (EFT) to the **Bank of Ireland, Ennis, Co. Clare.**

BIC (Bank Identifier Code): BOFI IE 2D
IBAN: IE36 BOFI 9042 1028 7325 61
****Bank File Reference Number** is: **insert unique File Reference Number**

Immediately after payment is made, confirm the details by email to revpmgbanking@revenue.ie and to the local Revenue officer at **xxxxxxxx@revenue.ie. The emails must also include the Bank File Reference Number.**

*** A verification check cannot take place until payment has been received.**
****Your verification will be delayed if you omit to quote the complete Bank File Reference Number when making payment.**
Yours sincerely,

_____
(Officer Name)

Appendix 2 - Verification Letter to Producers

Trader Name
Address Line 1
Address Line 2
Address Line 3

Date

File Ref:

Re: Geographical Indication for Irish Whiskey/ Irish Poteen (delete as appropriate)

Dear Sir/Madam,

I refer to my visit to your facility at (address of facility) on the (dd/mm/yyyy) to verify that the systems of production for **Irish Whiskey/ Irish Poteen (delete as appropriate)** at the facility provide assurance of compliance with the Technical File for the **Irish Whiskey/Irish Poteen (delete as appropriate)** Geographical Indication.

During the course of my visit, I carried out assurance checks for the following production stages carried out at the facility - Brewing, Fermentation, Distillation, Maturation and Blending, Bottling & Labelling **(delete as appropriate)** as set out in the Revenue Scheme of Verification Checks for **Irish Whiskey/Irish Poteen (delete as appropriate)**. I am satisfied that the results of these checks provide assurance that the systems of production at the facility are compliant with the technical file for Irish Whiskey/Irish Poteen **(delete as appropriate)** for the purposes of the Revenue verification scheme.

This assurance is valid until **(xx date),** or until the date of the next Revenue verification visit, whichever is the earlier.

Please note that the assurance checks carried out examined compliance for the purpose of the Revenue Verification Scheme for Irish Whiskey/Irish Poteen (delete as appropriate) only. It is your responsibility to ensure that your product complies with all relevant food legislation, including the Regulation (EU) No 1169/2011 on the provision of food information to consumers.

Yours Sincerely,

_____

(Officer Name)

Appendix 3 - Notification of Withdrawal of Verification Letter to Producer

Trader Name
Address Line
Address Line 2
Address Line 3

Date

File Ref:

Re: Geographical Indication for Irish Whiskey/ Irish Poteen (delete as appropriate)

Dear Sir/Madam,

I refer to my visit to your facility at (address of facility) on the (dd/mm/yyyy) to verify that the systems of production for **Irish Whiskey/ Irish Poteen (delete as appropriate)** at the facility are compliant with the Technical File for the Irish Whiskey/Irish Poteen **(delete as appropriate)** Geographical Indication.
During the course of this visit, the systems for the following production stages carried out at the facility were checked - Brewing, Fermentation, Distillation, Maturation and Blending, Bottling & Labelling **(delete as appropriate).**
This verification entailed carrying out the verification checks for the above production stages set out in the Revenue Scheme of Verification Checks for Irish Whiskey/Irish Poteen **(delete as appropriate).** Based on the result of these checks, the facility cannot be verified as a production facility for the purposes of the verification scheme for Irish **Whiskey/Irish Poteen (delete as appropriate).**

I wish to inform you that the following production stage systems are **not** in compliance with the Technical File for **Irish Whiskey or Irish Poteen (delete as appropriate)** for the following reasons:

(set out the stages affected and reasons why the stage cannot be verified)

In accordance with Regulation 7 of the Spirit Drink Regulations S.I. No. 316 of 2005 you are hereby notified of Revenue's intention to withdraw G.I. Verification for the production stages listed above.

You may make representations to the Revenue Commissioners in relation to this decision within fourteen (14) days of the date of this notification.

Yours Sincerely,

_____

(Officer Name)

Appendix 4 - Letter Confirming/Setting Aside Withdrawal of Verification

Trader Name
Address Line
Address Line 2
Date

File Ref:

Re: Geographical Indication for Irish Whiskey/ Irish Poteen (delete as appropriate)

Dear Sir/Madam,

I refer to my letter of (date) notifying you of my intention to withdraw verification that the systems of production in your facility at xxxxxx are in compliance with the Technical File for the **Irish Whiskey/Irish Poteen (delete as appropriate)** Geographical Indication.

(select from the following options and delete as appropriate)

(where representations have been made) I wish to inform you that the representations submitted by you in response to my notification of intent to withdraw verification have been reviewed by a Revenue officer not connected with the verification of your facility. I am directed to advise you that, as the result of this review, the withdrawal of verification from your facility is confirmed/has been set aside **(delete as appropriate).**

(where intent to withdraw verification has been set aside on foot of the producer's representations) As the review has supported your representations, I attach a letter confirming that the production systems at the facility in question are verified.

(where representations against withdrawal have not been made, or have failed) I wish to inform you that the systems for the production of Irish Whiskey/Irish Poteen **(delete as appropriate)** are confirmed as not being in compliance with the Technical File for **Irish Whiskey/ Irish Poteen** (delete as appropriate) for the reasons set out in my letter of (xxx date) in relation to the following production stages (list stages). In accordance with Regulation 7 of the Spirit Drink Regulations S.I. No. 316 of 2005 G.I. verification for the production stages listed above is withdrawn.

Please note that Regulation 5 of the above-mentioned regulations prohibits the production and marketing of a product as Irish Whiskey/Irish Poteen **(delete as appropriate)** unless the systems for producing the product are verified as complying with the specifications of the relevant technical file.

Yours Sincerely,

_____

(Officer Name)

Appendix 5 - Notice to HSE

Withdrawal / Non-Acceptance of Irish Whiskey or Irish Poteen G.I. Verification

An Irish Whiskey or Irish Poteen Geographical Indication Verification visit was carried out by an Authorised officer of the Revenue Commissioners.

Name of Applicant		
Address of Premises		
Contact Name		
Date of Visit		
Production Stages for Verification (tick as appropriate)	**Brewing** **Fermentation** **Distillation** **Maturation** **Blending, Bottling & Labelling**	☐ ☐ ☐ ☐ ☐
Production Stages found not to be in compliance with the Technical File for Irish Whiskey or Irish Poteen (tick as appropriate)	**Brewing** **Fermentation** **Distillation** **Maturation** **Blending, Bottling & Labelling**	☐ ☐ ☐ ☐ ☐
Reason for non-compliance		
Revenue Officer Name:	**Signature:** **Email:**	

Appendix 6 - Irish Whiskey G.I. – Scheme of Revenue Verification Checks

General

Requirement	Verification Check	Comments	Pass
1. The distillery must be licenced in the State and must be authorised by Revenue as a manufacturing Tax Warehouse. **2.** The Distillery's systems and procedures must provide assurance of adherence to the technical file for Irish Whiskey as required under Regulation (EU) 2019/787.	**1.** Verify that the distillery holds the appropriate licence and is authorised by Revenue and operating in accordance with Revenue's conditions of approval. **2.1** Review the distillery's production systems and procedures to verify that they are designed to ensure adherence to the technical specifications and requirements for Irish Whiskey, that they are fully documented in accessible format and operate as intended. **2.2** Verify that the distillery's system of records is designed to provide a full, high-quality, timely and transparent account of all inputs, outputs, processes and operations of the distillery, that the system is implemented fully and that the records are held securely and in an accessible format. **2.3** Verify that the distillery's systems of management and operating controls are designed to ensure adherence to the technical specifications and requirements for the production of Irish Whiskey, are fully implemented and ensure the maintenance of high-quality records in that regard.		

3. If spirit products other than Irish Whiskey are produced or handled in the distillery, all production processes for Irish Whiskey must be kept separate and the production of other spirit drinks must not compromise compliance with or verification of the G.I. standard for Irish Whiskey.	**3.** Verify that the distillery's systems for production and its records and operational controls are adequate to ensure: • full and effective identification at all times of G.I. and non-G.I. spirit production processes, materials and outputs, and • full separation from the production and bottling processes for G.I. and non-G.I. products, all necessary controls are in place to manage the risk of contamination at any stage in the production and bottling processes for Irish Whiskey.		

Stage 1 - Brewing

Requirement	Verification Check	Comments	Pass
1.1 - Irish Whiskey	**1.1 – Irish Whiskey**		
1.1.1 The mash must contain malted cereals, with or without whole grains of other cereals.	**1.1.1** Verify that the distillery's brewing procedures and the records of each brewing operation show that the mash is made from malted cereals, with or without whole grains of other cereals.		
1.1.2 Saccharification of the mash must take place by the enzymes contained in the malt, with or without other natural enzymes.	**1.1.2** Verify that the distillery's brewing procedures and the records of each brewing operation show that no synthetic enzymes were used in the production of Irish Whiskey.		
1.1.3 Brewing must take place at the same site as fermentation and distillation.	**1.1.3** Check the distillery's records to verify that all brewing for Irish Whiskey takes place in the distillery.		
1.2 – Pot Still Irish Whiskey	**1.2 – Pot Still Irish Whiskey**		
1.2.1 The mash must contain: • a minimum of 30% natural, raw, peated or non-peated malted barley, • a minimum of 30% unmalted barley, and • if required, a maximum of 5% other unmalted cereals such as oats and rye and water.	**1.2.1** Check that the distillery's procedures and its records of brewing operations and materials for Pot Still Irish Whiskey show that: • the mash is made solely from natural, raw, peated or non-peated malted barley, unmalted barley and other unmalted cereals those materials specified, and • that the malted barley, unmalted barley and, if used, the other unmalted cereals are mixed in the correct proportions.		

1.2.2 Saccharification must take place by way of the malt enzymes contained in the mash, with or without other natural enzymes.	**1.2.2** Verify from the distillery's materials and brewing records that no synthetic enzymes were used in the production of Pot Still Irish Whiskey.		
1.2.3 Brewing must take place at the same site as fermentation and distillation.	**1.2.3** Check the distillery's records to verify that all brewing for Pot Still Irish Whiskey takes place in the distillery.		
1.3 – Malt Irish Whiskey	**1.3 – Malt Irish Whiskey**		
1.3.1 The mash is made from 100% natural, raw, peated or non-peated **malted** barley and water.	**1.3.1** Check that the distillery's brewing procedures and records show that the mash for Malt Irish Whiskey is made solely from natural, raw, peated or non-peated malted barley and water.		
1.3.2 Saccharification must take place by the enzymes contained in malt, with or without other natural enzymes.	**1.3.2** Verify that the distillery's records show that no synthetic enzymes were used in the production of Malt Irish Whiskey.		
1.3.3 Brewing must take place at the same site as fermentation and distillation.	**1.3.3** Check the distillery's records to verify that all brewing for Malt Irish Whiskey is brewed at the distillery.		

1.4 – Grain Irish Whiskey	**1.4 – Grain Irish Whiskey**		
1.4.1 Mash is made from a maximum of 30% natural, raw, malted barley and other whole, unmalted cereals.	**1.4.1** Check that the distillery's brewing procedures and records show that the mash for Grain Irish Whiskey: • is made from natural, raw, malted barley and other whole, unmalted cereals only, and • that the malted barley and unmalted cereals are mixed in the correct proportions.		
1.4.2 Saccharification must take place by the enzymes contained in malt, with or without other natural enzymes.	**1.4.2** Verify the distillery's record shows that no synthetic enzymes were used in the production of Grain Irish Whiskey.		
1.4.3 Mashing must take place at the same site as fermentation and distillation.	**1.4.3** Check the distillery's records to verify that all brewing takes place at the distillery.		

Stage 2 - Fermentation

Requirement	Verification Check	Comments	Pass
2.1 – Pot Still Irish Whiskey/Malt Irish Whiskey/Grain Irish Whiskey/Irish Whiskey	**2.1 – Pot Still Irish Whiskey/Malt Irish Whiskey/Grain Irish Whiskey/Irish Whiskey**		
2.1.1 Fermentation is by the action of yeast and natural enzymes only.	**2.1.1** Check that the distillery's production procedures and the records of material used verify that fermentation is by the action of yeast and natural enzymes only.		
2.1.2 Fermentation must take place at the same site as mashing and distillation.	**2.1.2** Check the distillery's records to verify **t**hat all fermentation takes place in the distillery.		

Stage 3 - Distillation

Requirement	Verification Check	Comments	Pass
3.1 – Irish Whiskey	**3.1 – Irish Whiskey**		
3.1.1 Must be distilled at an alcoholic strength of less than 94.8% by volume.	**3.1.1** Check the distillery's records to verify that, on completion of distillation: • the alcoholic strength of each batch of Irish Whiskey is measured according to correct procedures and the results are recorded, and • the records show that all batches are of an alcoholic strength of less than 94.8% by volume.		
3.1.2 Must be double or triple distilled.	**3.1.2** Check that the distillery's records show that the product is double distilled at a minimum.		
3.2 – Pot Still Irish Whiskey	**3.2 – Pot Still Irish Whiskey**		
3.2.1 Must be distilled at an alcoholic strength of less than 94.8% by volume.	**3.2.1** Check the distillery's records to verify that, on completion of distillation: • the alcoholic strength of each batch of Irish Whiskey is measured according to correct procedures and the results are recorded, and • the records show that all batches are of an alcoholic strength of less than 94.8% by volume.		
3.2.2 Must be distilled in a copper pot still.	**3.2.2** Verify that the records show that the Pot Still Irish Whiskey was distilled in a copper pot and visually check that copper pot stills are present and in use in the distillery.		
3.2.3 May be double or triple distilled.	**3.2.3** Check that the distillery's records show that the product is double distilled at a minimum.		

3.2.4 Still residues from a pot still may be collected and redistilled in column stills – these resulting feints can be subsequently distilled along with recycled pot still feints in a pot still.	**3.2.4** If a column still is in use during Pot Still Irish Whiskey production, check that it is only used for the distillation of residues from the pot still and the resulting feints are used only for further distillation in a pot still.		
3.3 – Malt Irish Whiskey	**3.3 – Malt Irish Whiskey**		
3.3.1 Must be distilled at an alcoholic strength of less than 94.8% by volume.	**3.3.1** Check the distillery's records to verify that, on completion of distillation: • the alcoholic strength of each batch of Malt Irish Whiskey is measured according to correct procedures and the results are recorded, and the records show that all batches are of an alcoholic strength of less than 94.8% by volume.		
3.3.2 Must be distilled in a pot still.	**3.3.2** Verify from the distillery records and visually check that pot stills are present and used in distillery for the distillation of Malt Irish Whiskey.		
3.3.3 Still residues from a pot still may be collected and redistilled in column stills – these resulting feints can be subsequently distilled along with recycled pot still feints in a pot still.	**3.3.3** If a column still is in use during the production of Malt Irish Whiskey, check the records to verify that it is used only for collecting and re-distilling residues for further distillation in a pot still.		
3.3.4 May be triple or double distilled.	**3.3.4** Check that records show the number of times the product is distilled and verify that the product is double distilled at a minimum.		
3.4 – Grain Irish Whiskey	**3.4 – Grain Irish Whiskey**		

3.4.1 Must be distilled at an alcoholic strength of less than 94.8% by volume.	**3.4.1** Check that processes, procedures and records are in place to ensure alcoholic strength can be measured accurately And check records to ensure that the ABV does not exceed 94.8%		
3.4.2 Must be distilled in a column still.	**3.4.2** Verify that the distillery's records show that all Grain Irish Whiskey is produced in a column still. Carry out a visual check to verify that a column still is present and in use in the distillery.		
3.4.3 May be double or triple distilled.	**3.4.3** Check that records show the number of times the product is distilled and verify that they show that the product is double distilled at a minimum.		

Stage 4 - Maturation

Requirement	Verification Check	Comments	Pass
4.1 – Pot Still Irish Whiskey/Malt Irish Whiskey/Grain Irish Whiskey/Irish Whiskey **4.1.1** New made Irish spirit intended to be matured into Irish Whiskey that has been filled into casks at the distillery or received by tanker for casking must be traceable, identifiable and produced in accordance with the G.I. requirements. Distilleries casking new make spirit intended to be matured into Irish Whiskey must be verified for maturation. When a maturation facility receives new make spirit for maturation in casks from a distillery, the sending distillery must be verified for maturation, as well as the maturation facility.	**4.1 – Pot Still Irish Whiskey/Malt Irish Whiskey/Grain Irish Whiskey/Irish Whiskey** **4.1.1** Verify that the producer's procedures and systems ensure that all new make spirit filled into casks, or received by tanker to be casked for maturing as an Irish Whiskey can be identified and the records show that it has been produced in compliance with the G.I.		

4.1.2 Irish Whiskey received in casks for further maturation must be traceable, identifiable and produced in accordance with the G.I. requirements.	**4.1.2** Verify that the producer's procedures and systems ensure that all spirits received in casks for further maturation can be identified and the records show that this whiskey has been produced in compliance with the G.I.		
4.1.3 Maturation must take place in a tax warehouse for a minimum of three years and thereafter, may take place at another premises approved by Revenue for G.I. verification purposes.	**4.1.3** Verify from the producer's records that the whiskey has matured in wooden casks in a tax warehouse in Ireland for a minimum period of 3 years. If matured for a longer period, verify that the records show the whiskey has completed maturation in a tax warehouse, or in a premises approved by Revenue for G.I. purposes.		
4.1.4 Irish Whiskey must be matured in wooden casks not exceeding 700 litres in capacity.	**4.1.4** Verify from the producer's systems and records, including purchase records, that the whiskey is matured: • only in wooden casks of a capacity not exceeding 700 litres, and • all casks used are inspected and measured to ensure compliance with these standards and the results of these checks are recorded and supervised.		
4.1.5 Maturation must take place on the Island of Ireland.	**4.1.5** Verify from the producers systems and records that the new make spirit is decanted fully into proper casks and is stored at a location in Ireland.		
4.1.6 Maturation is for a minimum of three years.	**4.1.6** Verify that the producer's systems and controls ensure: • accurate logging of the whiskey in cask, • effective tracking of the age of all spirits in cask, • once the spirit is in cask, the ageing process is not disturbed, • nothing can be added to the spirit in cask, and younger spirit is not used to top up the cask.		

4.1.7 Irish Whiskey may not be exported in wooden casks.	**4.1.7** Verify from the producers systems and records that all Irish Whiskey intended for export is transferred from cask into inert containers prior to removal from the tax warehouse for export.		

Stage 5 - Blending, Bottling & Labelling

Standard	Verification Check	Comments	Pass
5.1 – Blending **5.1.1** Blended Irish Whiskey must be made from a combination of two or more Irish Whiskey types from among the following: i – Pot Still Irish Whiskey ii – Malt Irish Whiskey iii – Grain Irish Whiskey iv – Irish Whiskey **5.1.2** Nothing may be added during blending other than water and caramel colouring E150A. **5.1.3** Irish Whiskey has a minimum alcoholic strength by volume of 40%.	**5.1 – Blending** **5.1.1** Check that the systems and controls in place for blending provide assurance that: • only G.I. verified Irish Whiskey types are used to produce Blended Irish Whiskey, and • at least two different types are used. Verify that the producer's blending systems, procedures and records ensure that the source, age and type of all whiskey used in each blending operation is recorded and fully traceable as G.I. verified whiskey. **5.1.2** Check that procedures and controls are in place to ensure that only water and caramel colouring E150A are added to the whiskey in the blending process. Verify that the producer's systems and records show that no other substances are used during blending. **5.1.3** Check that the blending systems and controls ensure that: • the blended final product for bottling has a minimum alcoholic strength by volume of 40%, and that regular testing of the product's alcoholic strength by volume is carried out and accurately recorded.		

5.2 – Bottling	**5.2 – Bottling**		
5.2.1 Whiskey received for bottling as Irish Whiskey has been produced in accordance with the Technical File for Irish Whiskey.	**5.2.1** Check that there are adequate systems and procedures in place to provide assurance that the spirit received for bottling as Irish Whiskey is produced under G.I. verified processes.		
5.2.2 Chill filtration prior to bottling may only be used to remove haze floc. It may not be used to remove colour, flavour or aroma.	**5.2.2** If chill filtration is employed, check that systems and controls are in place to ensure the process is used solely to remove haze floc.		
5.2.3 Caramel Colouring E150A may be added prior to bottling as a colouring. It may not be used to flavour or sweeten.	**5.2.3** Check the records to verify that the bottling systems and controls ensure that the addition of the colouring agent complies with the declared production standards and in particular that: • only caramel colouring E150A is used, • it is added to the whiskey prior to bottling, and it is not used in amounts that would flavour or sweeten the whiskey.		
5.2.4 Irish Whiskey has a minimum alcoholic strength by volume of 40%.	**5.2.4** Check that procedures and systems are in place to ensure accurate testing and recording of the alcoholic strength by volume of each batch before bottling and verify, from a sample of records, that the minimum alcoholic strength of the bottled product is 40% by volume.		

5.2.5 Bottling must take place in an authorised tax warehouse or, in the case of duty-paid product, at a premises approved by Revenue for verification purposes under the G.I. Verification Scheme for Irish Whiskey.	**5.2.5** Verify that the warehouse/other premises used for bottling is appropriately authorised or approved by Revenue.		
5.2.6 Where Irish Whiskey is removed for bottling from a tax warehouse, it must be shipped in inert bulk containers. It may not be shipped in casks.	**5.2.6** Verify that the systems and procedures for whiskey removed for bottling from the tax warehouse ensure that it is decanted from casks into inert containers prior to movement from the warehouse.		
5.3 – Labelling	**5.3 – Labelling**		
5.3.1 The label on any bottle of G.I. verified Irish Whiskey should accurately describe the contents.	**5.3.1** Check that the producer's systems and controls are adequate to ensure that: • the information displayed on the label corresponds to the contents of the bottle, • the label content and design complies with the sample label declared in advance by the producer for verification purposes, and the information on the label and the supporting records enables the accurate identification of the source, type and age of any specific batch of product.		
5.3.2 The year of distillation may be referenced on the label only if the year of bottling and the maturation period or the age of the whiskey is also stated.	**5.3.2** Check a sample of labels and if the year of distillation is referenced, confirm that the year of bottling and/or the age of the whiskey is stated also on the label.		

5.3.3 The term 'single' may be applied to Irish Whiskey only if it is a Pot Still, a Malt or a Grain Irish Whiskey and all the whiskey in the product was distilled totally on the site of a single distillery and comes from one of these three varieties.	**5.3.3** Verify that records can demonstrate that any bottle of Irish Whiskey labelled 'single': • was mashed, fermented and distilled on the site of a single distillery, • contains only Pot Still Irish Whiskey, or Malt Irish Whiskey, or Grain Irish Whiskey, and • does not contain Blended Irish Whiskey.		
5.3.4 Irish Whiskeys must bear the sales denomination "Irish Whiskey" or "Uisce Beatha Eireannach" or "Irish Whisky".	**5.3.4** Check a sample of bottled whiskey to ensure that a valid sales denomination is used on the label.		
5.3.5 If the whiskey qualifies as "Pot Still Irish Whiskey/Irish Pot Still Whiskey", or "Malt Irish Whiskey/Irish Malt Whiskey", or "Grain Irish Whiskey/Irish Grain Whiskey", or "Blended Irish Whiskey" , it must bear the relevant appropriate sales denomination.	**5.3.5** Verify that the producer's systems and records are adequate to provide assurance that, where they qualify as a particular type, the relevant appropriate sales denomination is stated on the label. Check a sample of bottled whiskey to verify that a valid sales denomination is used on the label.		

Appendix 7 - Irish Poteen – Scheme of Revenue Verification Checks

General

Requirement	Verification Checks	Comments	Pass
1. The distillery must be licenced in the State and must be authorised by Revenue as a manufacturing Tax Warehouse. **2.** The production of Irish Poteen must take place in four stages, brewing, fermentation, distillation and bottling. All stages, other than bottling, must take place on the same site.	**1.** Verify that the distiller: • holds a distillers licence, • is an authorised tax warehouse keeper and the distillery is approved by Revenue as a tax warehouse. **2.** Verify that the distillery's systems and procedures and its plant, equipment and production processes: • are fully documented in a form readily accessible for each stage of production, • are designed to ensure the end product adheres to the G.I. standard for Irish Poteen, provide an accessible and complete record of inputs, outputs, processes and transactions relating to the stages of production of Irish Poteen carried out in that distillery.		

3. The Distillery's systems and procedures must support adherence to the requirements of the technical file for Irish Poteen and must provide a complete record of each stage of production.	**3.** If spirit products other than Irish Poteen are produced or handled in the distillery verify that there are sufficient controls in place to ensure that the production of other spirit drinks do not compromise compliance with or verification of the G.I. standard for Irish Poteen. Verify that the distillery's systems and procedures are sufficient at all times to ensure: • Accurate identification of G.I. and non-G.I. spirit production processes, materials and outputs, • Complete separation of production and bottling processes for G.I. and non-G.I. products, The distillery operates an effective system of control to ensure that non-G.I. alcohol products produced in the distillery cannot be bottled or marketed as Irish Poteen.		

Stage 1 – Brewing

Requirement	Verification Check	Comments	Pass
1.1 The mash must contain ingredients that comply with the guidelines on the Technical File for Irish Poteen provided by the Department of Agriculture.	**1.1** Verify that the distillery's brewing procedures and the records of each brewing operation show that the ingredients used in the production of the mash comply with the Department of Agriculture's guidance on ingredients for Irish Poteen.		
1.2 A minimum of 50% of ingredients used in the mash must be grown in Ireland.	**1.2** Verify that the distillery's documented brewing procedures show a minimum of 50% of ingredients used in the production of Irish Poteen are grown in Ireland. Verify that the distillery's records for each batch show the geographical source of all ingredients for each batch brewed and verify that a minimum of 50% of the ingredients for each batch are grown in Ireland.		
1.3 If the finished poteen product is to be stored in wooden casks for up 10 weeks, then the mash ingredients must include at least two of the ingredients specified in section 2 of the Technical File (in accordance with the guidelines provided by the Department of Agriculture), one of which must be a non-cereal ingredient.	**1.3** Verify from the distillery's documented procedures and records that the batches of product intended to be stored in wooden casks are separately identifiable and verify in a sample of cases that the ingredients used for the batches comply with the standard.		
1.4 The brewing process for mash using cereals, potatoes and sugar beet molasses must include the following processes as appropriate:	**1.4** Verify from documents, procedures and distillery records that where a distillery is using cereals, potatoes and sugar beet molasses as mash ingredients, the appropriate brewing processes are followed as set out in the Technical File.		

1.4.1 Cereals: Cereals are milled and mixed with water to form a mash. This mash is put through a brewing programme to extract and convert the cereal starch into fermentable sugars. **1.4.2 Potatoes:** Unpeeled, whole or chopped potatoes are cooked initially to gelatinise the potato starch. Water is then added to form a mash and cooled to approximately 66°C . Milled, malted barley may be added at this stage and the mash is allowed to liquefy and saccharify where the potato starch is converted into fermentable sugars. **1.4.3 Sugar beet molasses**: the varying amount of fermentable sugar in sugar beet molasses may be adjusted at the brewing stage by the addition of water. **1.5** Saccharification of the mash must take place by the action of enzymes contained in malted barley or other natural enzymes.	**1.5** Verify that the distiller maintains a list of all enzymes used in the production of Irish Poteen and declared by the distiller as natural enzymes. Verify from a sample of purchase invoices and from a sample of brewing records that the enzymes from this list are used in the production of Irish Poteen.		

Stage 2 – Fermentation

Requirement	Verification Check	Comments	Pass
2.1 Fermentation is by the action of yeast and natural enzymes only to produce a liquid known as “wash”. **2.2** Mash, produced from brewing, can be fermented as a clear liquid (wort) after the removal of spent grain solids or as a “solids-in” liquid. For the clear liquid fermentation, the mash must be filtered in a lauter tun or mash filter to remove the solids.	**2.1.** Check that the distillery’s production procedures and the records of material used verify that fermentation is by the action of yeast and natural enzymes only. **2.2** Check that the distillery’s production procedures and records show that where a clear liquid is fermented a lauter tun or mash filter is used to remove spent grain solids.		

Stage 3 – Distillation

Requirement	Verification Check	Comments	Pass
3.1 Distillation	**3.1 Distillation**		
3.1.1 The fermented wash must be distilled to an alcoholic strength not exceeding 94.7% by volume. Product that has continually been in production since 1997 may be distilled to a strength above 94.7%.	**3.1.1** Check the distillery's records to verify that, on completion of distillation: • the alcoholic strength and volume of each batch of Irish Poteen is measured accurately and the results are recorded, and • the records show that all batches are of an alcoholic strength not exceeding 94.7% by volume. If alcoholic strength is found to exceed 94.7%, verify that the product has continually been in production since 1997 and has been distilled at that strength since then.		
3.1.2 Irish Poteen must be distilled in a pot still, column still or hybrid still.	**3.1.2** Verify that the Irish Poteen is distilled in a pot still, column still or hybrid still that complies with guidelines issued by the Department of Agriculture.		
3.1.3 In order to maintain the character of the distillate no subsequent treatments, such as activated charcoal filtration are permitted.	**3.1.3** Verify that documented procedures show that that no additional treatment/processes take place after distillation other than flavouring. Check a sample of records of distillation processes to verify that actual distillation procedures comply with the documented procedures.		
3.1.4 The maximum methanol content per hectolitre of 100% volume alcohol is 30 grams.	**3.1.4** Check that the distiller accurately measures and records methanol levels in the distillate. Check a sample of these records to verify that the methanol levels are below the maximum allowance.		

3.2 Flavourings **3.2.1** Macerations/Infusions such as fruits, spices, berries, herbs, and other naturally occurring, indigenous, Irish plant materials can be added.	**3.2 Flavourings** **3.2.1** Check from distillery's documentation the systems and controls that only naturally occurring, indigenous, Irish plant materials are used in maceration/infusion processes. Check a sample of purchase records to verify that the actual materials used for flavouring comply with the documented flavourings.		
3.3 Storage & Export **3.3.1** Irish Poteen may be stored in wooden casks for a period not exceeding ten weeks if it is produced using at least two of the required ingredients at the brewing stage (as set out in the guidelines provided by the Department of Agriculture), at least one of which is a non-cereal.	**3.3 Storage & Export** **3.3.1** Check that procedures and records can show that any product stored in casks: • can be identified at each stage of production, • is produced using the appropriate ingredients, including at least one non-cereal ingredient • has not been stored for more than ten weeks.		
3.3.2 Irish Poteen may not be exported in wooden casks or wooden containers.	**3.3.2** Verify from the producers documented systems and records that all Irish Poteen intended for export, including Poteen stored in wooden casks, is transferred into inert containers prior to removal from the G.I. premises.		

Stage 4 – Bottling & Labelling

Requirement	Verification Check	Comments	Pass
4.1 Bottling **4.1.1** Spirits received for bottling as Irish Poteen must be produced in accordance with the Technical File for Irish Poteen. **4.1.2** Bottling must take place in an authorised tax warehouse or, in the case of duty-paid product, at a premises verified for bottling under the G.I. Scheme. **4.1.3** Bottled Irish Poteen has a minimum alcoholic strength by volume of 40%. **4.2 Labelling** **4.2.1** The label on any bottle of G.I. verified Irish Poteen should accurately describe the contents.	**4.1 Bottling** **4.1.1** Check that there are adequate systems and procedures in place to provide assurance that the spirit received for bottling as Irish Poteen is produced under G.I. verified processes. **4.1.2** Ensure that the bottling premises is appropriately authorised by Revenue as an approved facility under the G.I. verification. **4.1.3** Check that procedures and systems are in place to record the alcoholic strength by volume of each batch before bottling and verify, from a sample of records, that the minimum alcoholic strength of the bottled product is 40% by volume. **4.2 Labelling** **4.2.1** Check that the producer's systems and controls are adequate to ensure that: • the information displayed on the label corresponds to the contents of the bottle, • the label content and design complies with the sample label declared in advance by the producer for verification purposes, and the information on the label and the supporting records enable the accurate identification of the source and type of any specific batch of product.		

4.2.2 The label must bear the sales denomination "Irish Poitín" or "Irish Poteen". The sales denomination must: be printed on the front of the bottle or packaging used for display purposes during marketing, be prominent and in a conspicuous place as to be easily visible and legible to the naked eye and indelible so that it is clear that it is the sales description of the spirit, be printed so that every word making up the name of the category is given equal prominence, be as prominent as any other description of the spirit on the container or packaging. The sales denomination must not be: overlaid or interrupted be other written or pictorial matter, used in conjunction with other words. The phonetic spelling 'Potcheen' may be used as long as it is in addition to the sales denomination.	**4.2.2** Check a sample of labels to ensure that a valid sales denomination is used on the label.		
4.2.3 Irish Poteen products that have flavourings derived from a maceration or infusion process must bear an additional line stating the ingredients used "Made from an infusion of…"	**4.2.3** Verify that the producer's systems and records are adequate to provide assurance that, where the flavouring is derived from a maceration or infusion process, the relevant appropriate information is stated on the label. Check a sample of labels to verify this.		
4.2.4 Flavoured Irish Poteen must be labelled as 'Flavoured Irish Poteen/Poitín' and may reference the flavouring used "Flavoured with…"	**4.2.4** Verify that the producer's systems and records are adequate to provide assurance that, where a flavouring ingredient is added, the relevant appropriate information stated on the label. Check a sample of labels to verify this.		

4.2.5 Irish Poteen stored for a period not exceeding ten weeks after production must: indicate on the rear label as "Stored/held in wood for…weeks", and the labelling may not make reference to casks, maturation or aging on the label, presentation, marketing or packaging material.	**4.2.5** Verify that the producer's systems and records are adequate to provide assurance that, where the product is stored in casks, the relevant appropriate information is stated on the label. Check a sample of labels to verify this.		
4.2.6 The mix of raw materials used must be included on the label.	**4.2.6** Verify that the producer's systems and records are adequate to provide assurance that the details of the raw materials are included on the label. Check a sample of labels to verify this.		
4.2.7 Irish Poteen which has an abv of over 70% requires additional information on labels to advise consumers of the strength of the product.	**4.2.7** Verify that the producer's systems and records are adequate to provide assurance that, where the product has an abv of over 70%, the alcoholic strength and additional information is stated on the label. Check a sample of labels to verify that the correct strength is stated on the label.		

Appendix 8 - Revenue Label Cover Note to DAFM

To: DAFM (spiritlabels@agriculture.gov.ie)

Please find enclosed copies of labels included with the application for verification of Irish Whiskey and/or Irish Poteen. Application details are as follows:

Name of Applicant	
Address of Premises	
Contact Name for applicant	
Production Stages for Verification (tick as appropriate)	**Brewing** ☐ **Fermentation** ☐ **Distillation** ☐ **Maturation** ☐ **Blending, Bottling & Labelling** ☐
Revenue Officer comments on labels (if applicable):	
Revenue Officer Name: **Revenue Office Address:**	**Signature:** **Email:**

Revenue will be carrying out a verification visit at the above premises in order to verify that the production processes ensure compliance with the Technical File. In advance of this visit you are asked to provide advice on the compliance of the enclosed labels with the specific requirements of the Irish Whiskey/Irish Poteen Technical File.

I would be grateful if this advice could be provided before _____(Specify Date – within 4 weeks).

Any queries should be sent to (name of Revenue Officer).

Appendix 9 - DAFM Label Cover Note

From: DAFM
Address
To: Revenue
Office Address

Please find below details of labelling non compliances as identified by DAFM (in accordance with the specific requirements of the Technical file, Regulation (EU) 2019/787 and Regulation (EU) No 1169/2011:

Name of Trader	
Address of Premises	
DAFM comments on label non-compliances	
Specific requirements of the Technical file	
Regulation (EU) No 1169/2011	
Regulation (EU) 2019/787	
DAFM Officers Name:	**Signature:** **Email:**

DAFM has reviewed the labels forwarded by Revenue for compliance with the specific requirements of the Irish Whiskey/Irish Poteen Technical File; Regulation (EU) 2019/787 and Regulation (EU) No 1169/2011.

Any queries should be sent to spiritlabels@agriculture.gov.ie.