

Appendix

Irish Whiskey GI – Scheme of Revenue Verification Checks

General

Requirement	Verification Check
<p>1. The distillery must be licenced in the State and must be authorised by Revenue as a manufacturing Tax Warehouse.</p> <p>2. The Distillery's systems and procedures must provide assurance of adherence to the technical file for Irish Whiskey as required under EC Regulation 110 of 2008.</p> <p>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 GI standard for Irish Whiskey.</p>	<p>1. Verify that the distillery holds the appropriate licence and is authorised by Revenue and operating in accordance with Revenue's conditions of approval.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>3. Verify that the distillery's systems for production and its records and operational controls are adequate to ensure</p> <ul style="list-style-type: none">• full and effective identification at all times of GI and non-GI spirit production processes, materials and outputs and• full separation from the production and bottling processes for GI and non-GI 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
<u>1.1 - Irish Whiskey</u>	<u>1.1 - Irish Whiskey</u>
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.
<u>1.2 - Pot Still Irish Whiskey</u>	<u>1.2 - Pot Still Irish Whiskey</u>
1.2.1 The mash must contain <ul style="list-style-type: none">• a minimum of 30% natural, raw, non-peated malted barley and• 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 <ul style="list-style-type: none">• the mash is made solely from natural, raw, 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.
<u>1.3 - Malt Irish Whiskey</u>	<u>1.3 - Malt Irish Whiskey</u>
1.3.1 The mash is made from 100% natural, raw, peated or non-peated <u>malted</u> 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.

<p>1.3.3 Brewing must take place at the same site as fermentation and distillation.</p> <p><u>1.4 - Grain Irish Whiskey</u></p> <p>1.4.1 Mash is made from a maximum of 30% natural, raw, malted barley and other whole, unmalted cereals.</p> <p>1.4.2 Saccharification must take place by the enzymes contained in malt, with or without other natural enzymes.</p> <p>1.4.3 Mashing must take place at the same site as fermentation and distillation.</p>	<p>1.3.3 Check the distillery's records to verify that all brewing for Malt Irish Whiskey is brewed at the distillery.</p> <p><u>1.4 - Grain Irish Whiskey</u></p> <p>1.4.1 Check that the distillery's brewing procedures and records show that the mash for Grain Irish whiskey</p> <ul style="list-style-type: none"> • 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. <p>1.4.2 Verify the distillery's record shows that no synthetic enzymes were used in the production of Grain Irish Whiskey.</p> <p>1.4.3 Check the distillery's records to verify that all brewing takes place at the distillery.</p>
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Stage 2 - Fermentation

Requirement	Verification Check
<p><u>2.1 - Pot Still Irish Whiskey/Malt Irish Whiskey/Grain Irish Whiskey/Irish Whiskey</u></p> <p>2.1.1 Fermentation is by the action of yeast and natural enzymes only.</p> <p>2.1.2 Fermentation must take place at the same site as mashing and distillation.</p>	<p><u>2.1 - Pot Still Irish Whiskey/Malt Irish Whiskey/Grain Irish Whiskey/Irish Whiskey</u></p> <p>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.</p> <p>2.1.2 Check the distillery's records to verify that all fermentation takes place in the distillery.</p>

Stage 3 - Distillation

Requirement	Verification Check
<u>3.1 - Irish Whiskey</u> 3.1.1 Must be distilled at an alcoholic strength of less than 94.8% by volume.	<u>3.1 - Irish Whiskey</u> 3.1.1 Check the distillery's records to verify that, on completion of distillation, <ul style="list-style-type: none">• 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.
<u>3.2 - Pot Still Irish Whiskey</u> 3.2.1 Must be distilled at an alcoholic strength of less than 94.8% by volume.	<u>3.2 - Pot Still Irish Whiskey</u> 3.2.1 Check the distillery's records to verify that, on completion of distillation, <ul style="list-style-type: none">• 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.

<p><u>3.3 - Malt Irish Whiskey</u></p> <p>3.3.1 Must be distilled at an alcoholic strength of less than 94.8% by volume.</p> <p>3.3.2 Must be distilled in a pot still.</p> <p>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.</p> <p>3.3.4 May be triple or double distilled.</p>	<p><u>3.3 - Malt Irish Whiskey</u></p> <p>3.3.1 Check the distillery's records to verify that, on completion of distillation,</p> <ul style="list-style-type: none"> • 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. <p>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.</p> <p>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.</p> <p>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.</p>
<p><u>3.4 - Grain Irish Whiskey</u></p> <p>3.4.1 Must be distilled at an alcoholic strength of less than 94.8% by volume.</p> <p>3.4.2 Must be distilled in a column still.</p> <p>3.4.3 May be double or triple distilled.</p>	<p><u>3.4 - Grain Irish Whiskey</u></p> <p>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%</p> <p>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.</p> <p>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.</p>

Stage 4 - Maturation

Requirement	Verification Check
<p><u>4.1 - Pot Still Irish Whiskey/Malt Irish Whiskey/Grain Irish Whiskey/Irish Whiskey</u></p>	<p><u>4.1 - Pot Still Irish Whiskey/Malt Irish Whiskey/Grain Irish Whiskey/Irish Whiskey</u></p>
<p>4.1.1 New-make 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 GI requirements.</p>	<p>4.1.1 Verify that the producer's procedures and systems ensure that all new made 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 GI.</p>
<p>4.1.2 Irish Whiskey received in casks for further maturation must be must be traceable, identifiable and produced in accordance with the GI requirements.</p>	<p>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 GI.</p>
<p>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.</p>	<p>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 GI purposes.</p>
<p>4.1.4 Irish Whiskey must be matured in wooden casks not exceeding 700 litres in capacity.</p>	<p>4.1.4 Verify from the producer's systems and records, including purchase records, that the whiskey is matured</p> <ul style="list-style-type: none"> • 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.
<p>4.1.5 Maturation must take place on the Island of Ireland.</p>	<p>4.1.5 Verify from the producers systems and records that the new-made spirit is decanted fully into proper casks and is stored at a location in Ireland.</p>
<p>4.1.6 Maturation is for a minimum of three years.</p>	<p>4.1.6 Verify that the producer's systems and controls ensure</p> <ul style="list-style-type: none"> • accurate logging of the whiskey in cask and • effective tracking of the age of all spirits in cask • once the spirit is in cask, the ageing process is not disturbed and • nothing can be added to the spirit in cask,

<p>4.1.7 Irish Whiskey may not be exported in wooden casks.</p>	<p>and</p> <ul style="list-style-type: none"> • younger spirit is not used to top up the cask. <p>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.</p>
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Stage 5 - Blending, Bottling & Labelling

Standard	Verification Check
<p>5.1 - Blending</p> <p>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</p> <p>5.1.2 Nothing may be added during blending other than water and caramel colouring E150A.</p> <p>5.1.3 Irish Whiskey has a minimum alcoholic strength by volume of 40%.</p> <p>5.2 – Bottling</p> <p>5.2.1 Whiskey received for bottling as Irish Whiskey has been produced in accordance with the Technical File for Irish Whiskey.</p>	<p>5.1 - Blending</p> <p>5.1.1 Check that the systems and controls in place for blending provide assurance that <ul style="list-style-type: none"> • only G.I. verified Irish Whiskey types are used to produce Blended Irish Whiskey • 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 GI verified whiskey.</p> <p>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.</p> <p>5.1.3 Check that the blending systems and controls ensure that <ul style="list-style-type: none"> • 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. </p> <p>5.2 - Bottling</p> <p>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</p>

	<p>produced under GI verified processes.</p> <p>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.</p> <p>5.2.3 Caramel Colouring E150A may be added prior to bottling as a colouring. It may not be used to flavour or sweeten.</p> <p>5.2.4 Irish Whiskey has a minimum alcoholic strength by volume of 40%.</p> <p>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.</p> <p>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.</p> <p>5.3 - Labelling</p> <p>5.3.1 The label on any bottle of G.I. verified Irish Whiskey should accurately describe the contents.</p> <p>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.</p> <p>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</p> <ul style="list-style-type: none"> • 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. <p>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.</p> <p>5.2.5 Verify that the warehouse/other premises used for bottling is appropriately authorised or approved by Revenue.</p> <p>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.</p> <p>5.3 - Labelling</p> <p>5.3.1 Check that the producer's systems and controls are adequate to ensure that</p> <ul style="list-style-type: none"> • the information displayed on the label
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	<p>corresponds to the contents of the bottle,</p> <ul style="list-style-type: none"> • 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, type and age of any specific batch of product.
<p>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.</p>	<p>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.</p>
<p>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.</p>	<p>5.3.3 Verify that records can demonstrate that any bottle of Irish Whiskey labelled 'single'</p> <ul style="list-style-type: none"> • was mashed, fermented and distilled on the site of a single distillery and • contains only Pot Still Irish Whiskey, or Malt Irish Whiskey, or Grain Irish Whiskey and • does not contain Blended Irish Whiskey .
<p>5.3.4 Irish Whiskeys must bear the sales denomination "Irish Whiskey" or "Uisce Beatha Eireannach" or "Irish Whisky".</p>	<p>5.3.4 Check a sample of bottled whiskey to ensure that a valid sales denomination is used on the label.</p>
<p>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.</p>	<p>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.</p>