BWA

Bonded Warehousekeepers Association

Est. 1885

Members' Forum 2026

www.thebwa.com

Agenda

11:00 - Welcome
Clive Brady, BWA

11:10 - Cybersecurity and Data Protection Fundamentals for Bonded Warehouses: Protecting Customs, Regulatory, and Trade Data
Cavan Fabris, RPC

11:40 - Holding and Movement Modernisation
Mike Gilmore, HMRC

12:10 - End of session remarks
Clive Brady, BWA

12:15 - Networking lunch (Dockside Lounge)

13:00 - Duty Fraud
Gary Lampon, HMRC

13:20 - Technology and Compliance
Stuart Maxwell, Proof 8

13:40 - Alcohol Supply Chain Fraud and HMRC Investigations – How to protect your business
Michelle Sloane, RPC

14:10 - Comfort break (Meeting Room)

14:25 - Q&A panel session
Cavan Fabris, Mike Gilmore, Gary Lampon, Stuart Maxwell, Michelle Sloane, Clive Brady and Howard Marsh

14:55 - Closing remarks
Clive Brady, BWA

15:15 - Networking and drinks until 17:00 (Dockside Lounge)

Welcome

Clive Brady, BWA

Cybersecurity and data protection fundamentals for bonded warehouses: Protecting customs, regulatory, and trade data

Cavan Fabris, RPC

RPC

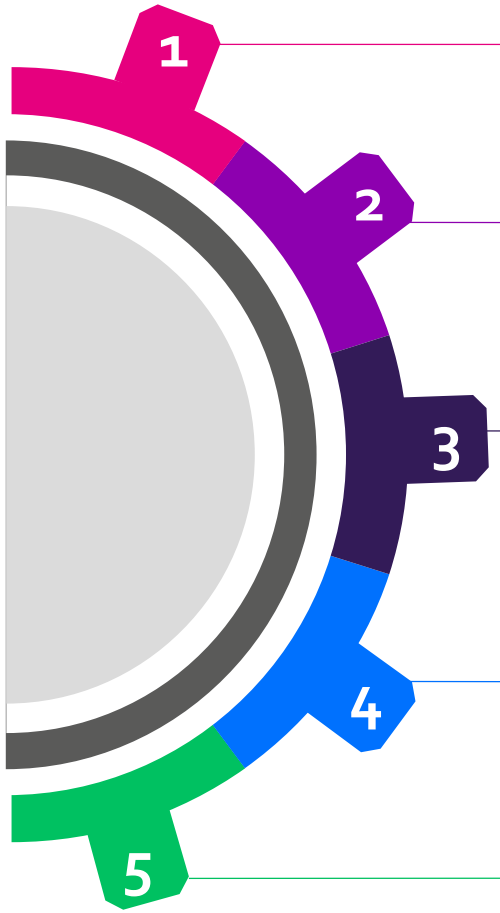
Cybersecurity and data protection fundamentals for bonded warehouses

Protecting customs, regulatory, and trade data

Cavan Fabris

20 March 2026

Why cybersecurity & data protection matters in bonded warehousing



1. Warehouses are increasingly digitised and connected.
2. High-value target: customs, trade, and client data.
3. Operational disruption = immediate financial impact.
4. Growing regulatory scrutiny on data protection.
5. Cyber incidents can halt imports/exports.

What data are we protecting?

- Customs declarations and filings.
- Importer/exporter identities and tax IDs.
- Inventory and shipment data.
- Commercial contracts and pricing.
- Employee and access control data.

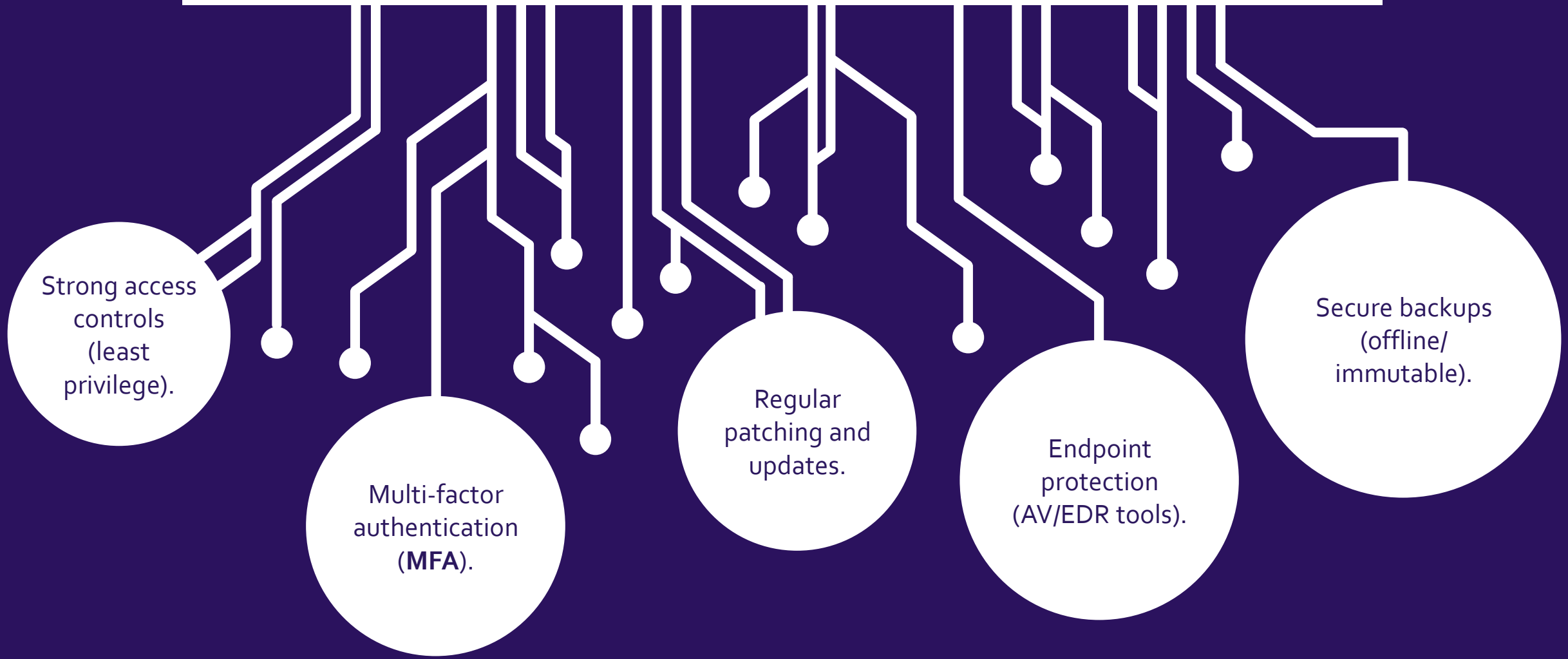
Key cyber threats facing warehouses

- **Phishing and credential theft.**
- **Ransomware attacks.**
- **Supply chain/vendor breaches.**
- **Insider threats (intentional or accidental).**
- **Exploitation of legacy systems.**

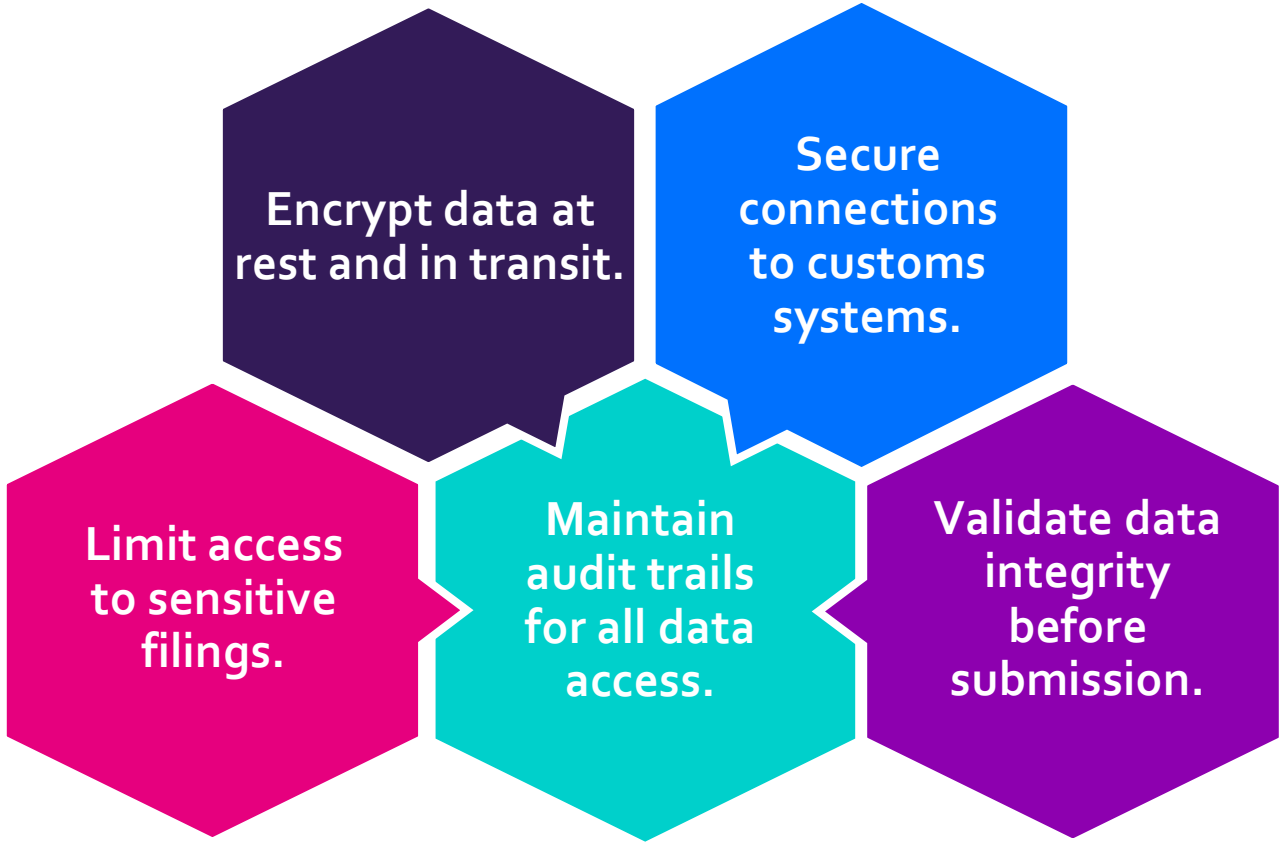
Common vulnerabilities

- Weak or reused passwords.
- Unsecured warehouse devices (RF scanners, tablets).
- Lack of system patching/updates.
- Poor network segmentation.
- Overly broad system access rights.

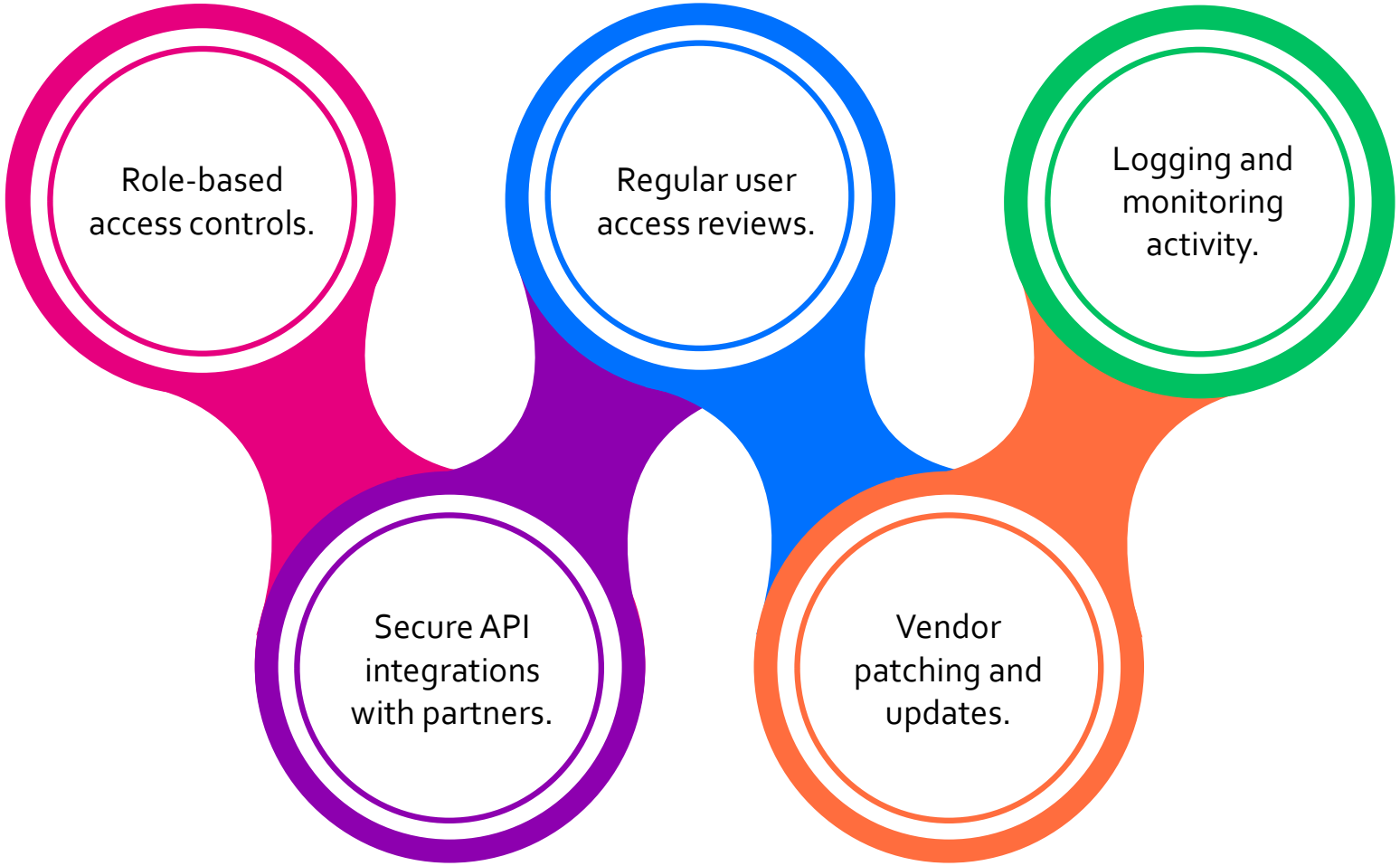
Cybersecurity fundamentals (core principles)



Securing customs and regulatory data



Warehouse management systems security



Protecting data in transit

Validate third-party connections.

Avoid email for sensitive documents where possible.

Monitor for unusual data transfers.

Use secure protocols (eg HTTPS, VPN).

Implement data loss prevention controls.

Supply chain cyber risk

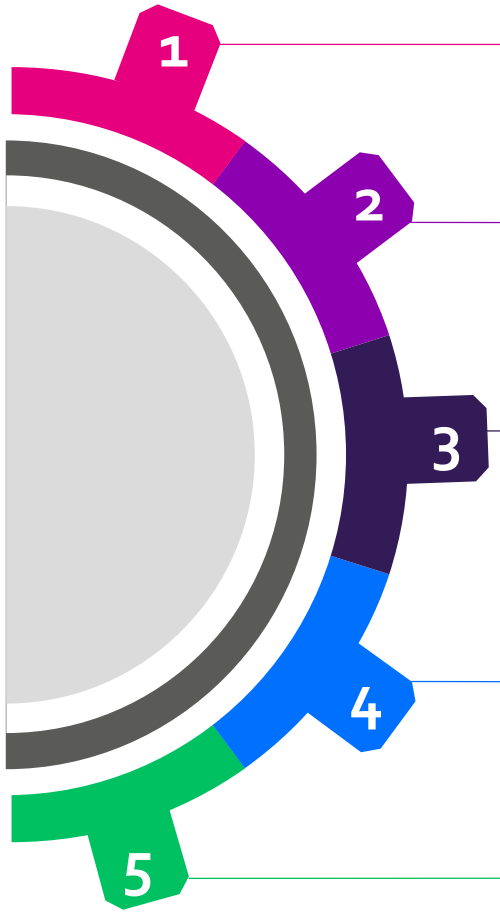
Operational technology and warehouse devices

- Separate IT systems from warehouse/OT systems.
- Secure handheld scanners, IoT, and sensors.
- Change default passwords on devices.
- Restrict network access for operational equipment.
- Monitor device behaviour for anomalies.

Employee awareness and training

- Phishing awareness and reporting.
- Password hygiene and MFA use.
- Safe handling of sensitive data.
- Secure use of personal/mobile devices.
- Regular refresher training.

Ransomware: the biggest operational risk



1. Attacks can shut down warehouse operations.
2. Data encryption + extortion.
3. Often enters via phishing or weak credentials.
4. Targets backups and critical systems.
5. Increasingly targeted at logistics sector.

Ransomware preparedness

- Maintain offline/immutable backups.
- Test recovery processes regularly.
- Segment networks to limit spread.
- Develop incident response plan.
- Consider cyber insurance.

Incident response basics

- Identify and contain the threat quickly.
- Isolate affected systems.
- Notify internal stakeholders.
- Engage IT/security experts.
- Report breaches as required by law.

Regulatory and compliance considerations

- Data protection & cybersecurity obligations (eg GDPR, Cyber Security Resilience bill).
- Customs/security programme expectations.
- Breach notification requirements.
- Record-keeping and audit requirements.
- Increasing enforcement and penalties.

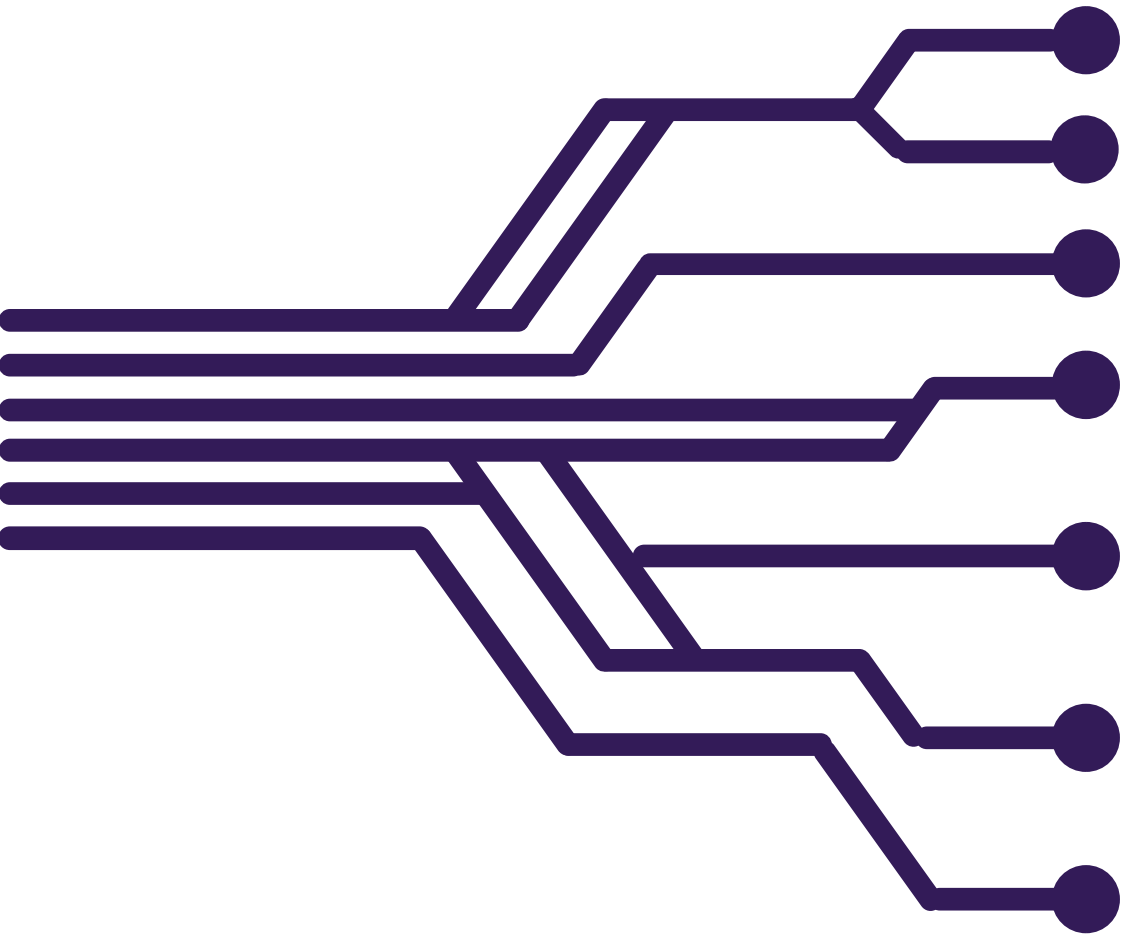
Data governance best practices

- Classify data by sensitivity.
- Limit retention to what is necessary.
- Control who can access what data.
- Regular audits and reviews.
- Secure disposal of data.

Building a cybersecurity and data protection culture

- Leadership commitment is critical.
- Make cybersecurity part of daily operations.
- Integrate data protection into daily operations and workflows.
- Encourage reporting and accountability without blame.
- Regular communication and updates.
- Continuous improvement mindset.
- Align internal teams.

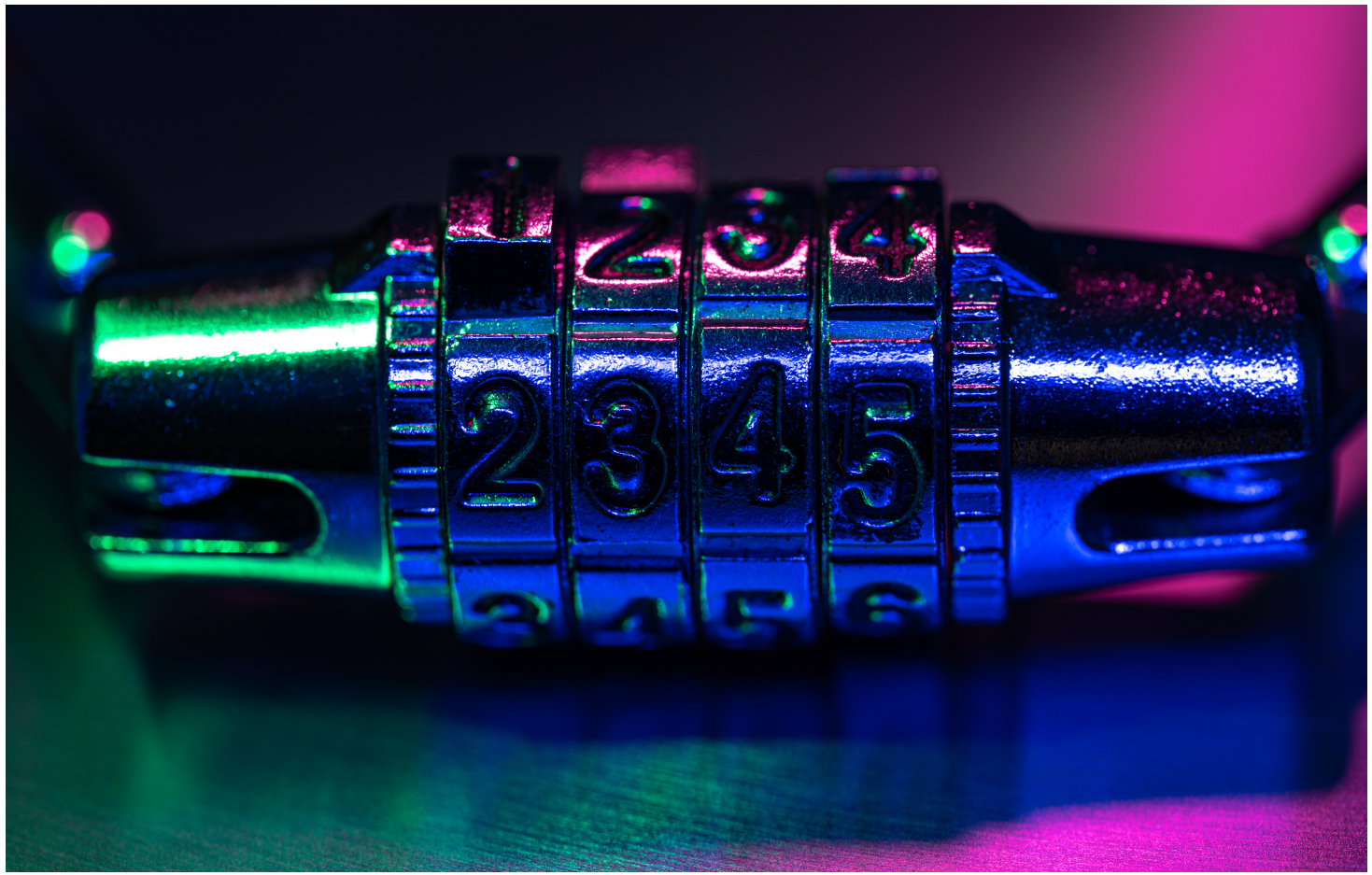
Practical quick wins (cybersecurity and data protection)



- Enable MFA across all systems.
- Patch all critical systems.
- Review user access permissions.
- Update privacy notices to reflect actual data use.
- Conduct a data protection & cyber security health check to assess the maturity of your Organisation.
- Review contracts with vendors for appropriate cybersecurity and data protection provisions.
- Think about DSARs and how long you keep personal data.

Key takeaways

- Cyber & Data risk = business risk.
- Customs and trade data are high-value targets.
- Fundamentals significantly reduce risk.
- People, processes, and technology all matter.
- Preparation is essential for resilience.



Contact

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HM Revenue & Customs

Holding and Movement Modernisation

Mike Gilmore, HMRC

Bonded Warehousekeepers Association

20 March 2026

HM Revenue & Customs

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Modernisation – ongoing projects

New Taxes and policies

- Vaping Products Duty – including changes to EMCS
- Carbon Borders Adjustment Mechanism (CBAM)

Northern Ireland – Windsor Framework (including Automated Exports System)

Ongoing Holding and Movement modernization projects

- WOWGR – deregistration of registrations (ETDS and ATWD)
- Excise Movement Guarantees (EMCS issue)
- Due Diligence
- Stores
- Duty Deferment
- EMCS rebuild

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Modernisation – new projects

Potential further work

- W1s – work has now started, initial internal review with internal stakeholders. Will start external engagement in the next few months using JECG sub group
- Duty Free – initial internal scoping taking place (linked to stores project)
- Warehouse Project – customs started to look at opportunities for alignment with excise
- Technical breaches (including Excise Duty Drawback)
- Possible changes to IT processes (accounting) – migration of processes from CECAS

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Forward Look

IT Systems

- Digitisation of processes
- Further development of EMCS and ETDS (formerly SEED) including EU upgrade FS4.2

Due Diligence

Duty Deferment – finalise guidance/legislation

Northern Ireland – future changes to EU Directives (Energy Taxation Directive and Tobacco Directive)

Simplification and Modernisation – other areas to modernise and simplify??

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Longer Term

Future new taxes??

Northern Ireland – Windsor Framework (including Automated Exports System)

Impact of new technologies – AI

Government priorities

- Relationship with the EU
- Modernisation
- Closing the Tax Gap - Upstream compliance

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Lunch

Dockside Lounge

HM Revenue & Customs

Alcohol Duty Fraud

Gary Lampon, HMRC

Alcohol Duty Fraud

HM Revenue & Customs

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Alcohol Fraud Risks

Alcohol fraud is theft of Excise Duty and Value Added Tax leading to a substantial UK tax gap – with most losses linked to organised criminal activity

The main fraud types are diversion fraud and smuggling, which rely on the manipulation of cross border movements to supply the UK illicit market

There are two main phases:

- a **positioning** phase in which goods are purchased from legitimate sources and placed in duty suspension
- a **dissipation** phase in which goods are smuggled or diverted to the UK market without payment of duty

If you trade in alcohol or provide related services, you could unwittingly be facilitating fraud

The following examples demonstrate the main UK fraud types and how they operate across national and international borders

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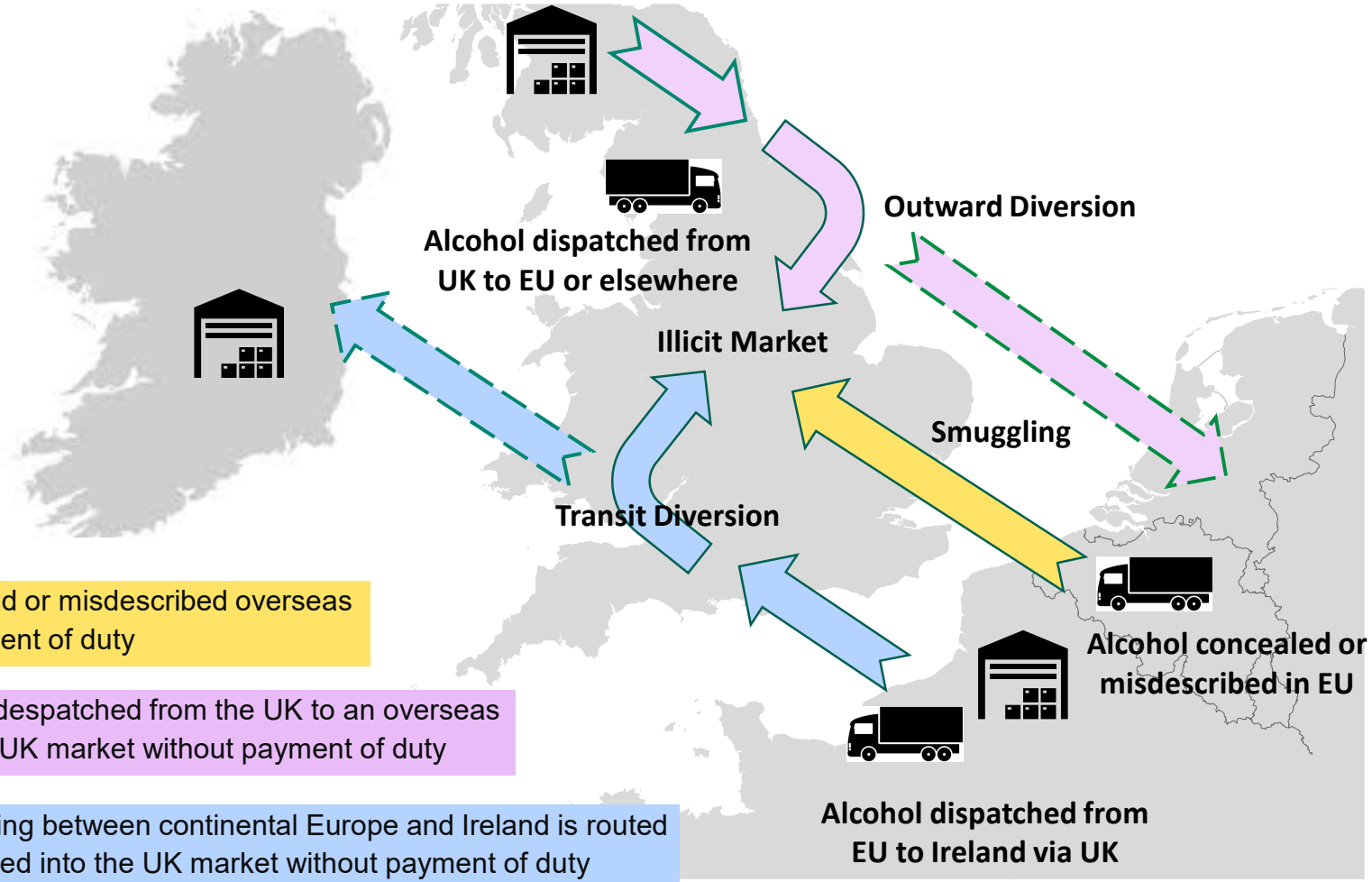
Example 1 – Cross Border Alcohol Fraud – United Kingdom



Smuggling: Alcohol is concealed or misdescribed overseas and enters the UK without payment of duty

Outward Diversion: Alcohol is despatched from the UK to an overseas destination but diverted into the UK market without payment of duty

Transit Diversion: Alcohol moving between continental Europe and Ireland is routed via the UK land bridge but diverted into the UK market without payment of duty

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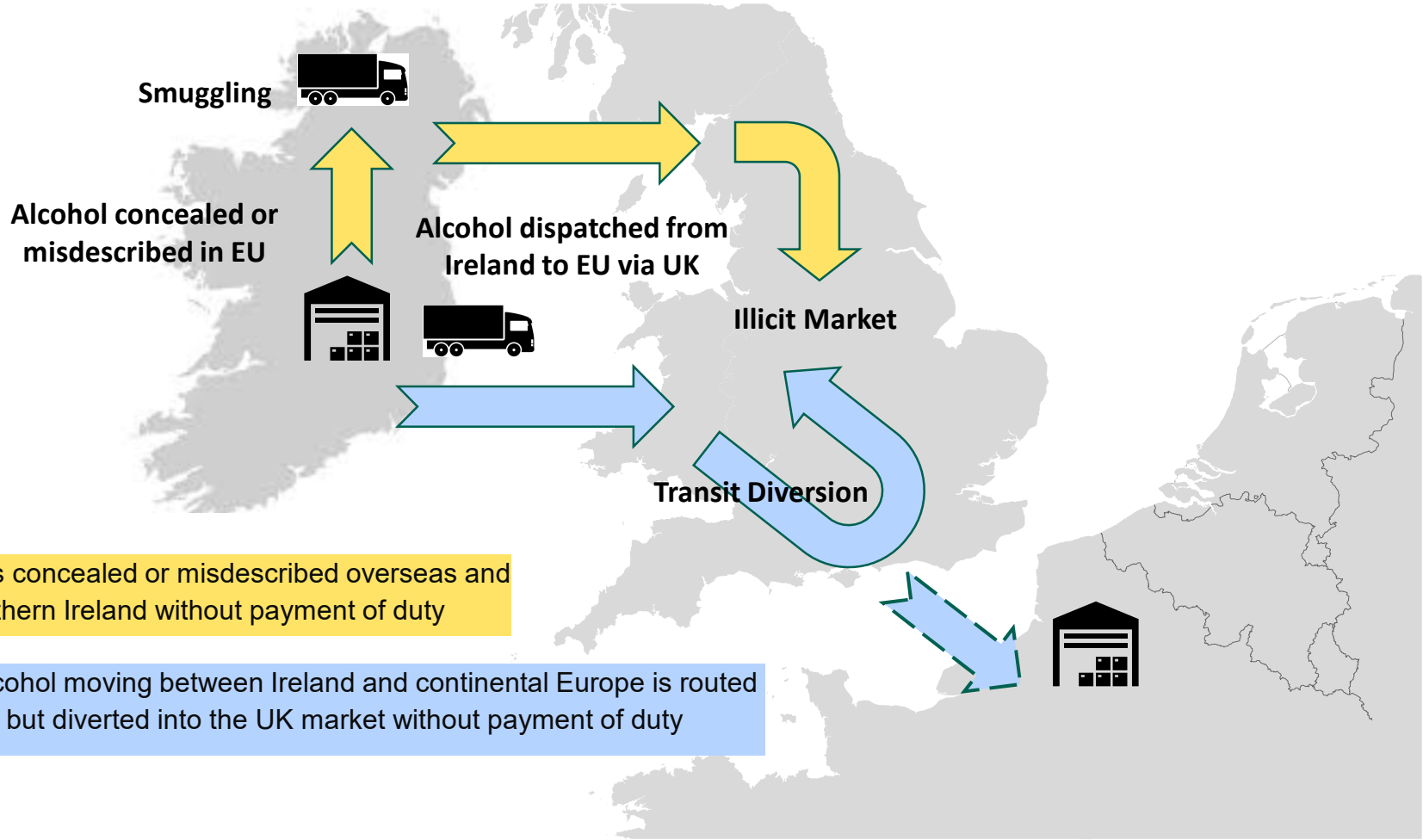
Example 2 – Cross Border Alcohol Fraud – Republic of Ireland



Smuggling: Alcohol is concealed or misdescribed overseas and enters the UK via Northern Ireland without payment of duty

Transit Diversion: Alcohol moving between Ireland and continental Europe is routed via the UK land bridge but diverted into the UK market without payment of duty

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Alcohol Fraud Supply Chain Models

The following examples provide simplified supply chain models covering the main alcohol fraud risks – these models can be used to identify risks which could impact on your business

In brief:

- Icons show business types (producer, warehouse, exporter etc.) and arrows show the flow of alcohol
- Some business types (customs agents, transporter etc.) are not in the models but are covered later
- Fraud risks in supply chains (diversion, smuggling etc.) are represented by diamonds
- Secondary distribution indicates goods which do not reach their intended retail market
- Complex supply chains indicate a series of contrived movements or transactions to facilitate fraud
- Import fraud indicates alcohol misdescribed on customs entries to reduce or eliminate duty payment

Subsequent slides provide information about which risks impact on different business types across the sector

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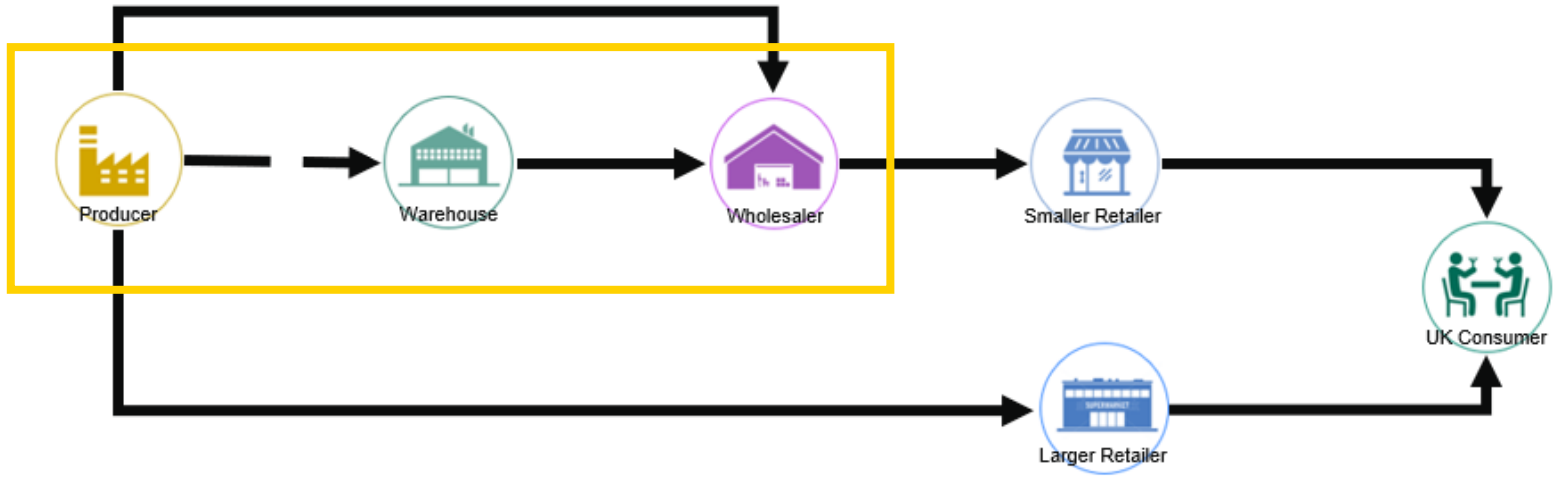
Model 1. Lower Risk Alcohol Supply Chains



Model 1 represents lower risk supply chains where there is **a clear and verifiable route to consumers in the destination market**. UK duty paid supply chains are usually lower risk. Exports via authorised distributors in overseas markets are usually lower risk but be alive to secondary distribution of goods to low duty markets which could be diverted back to the UK

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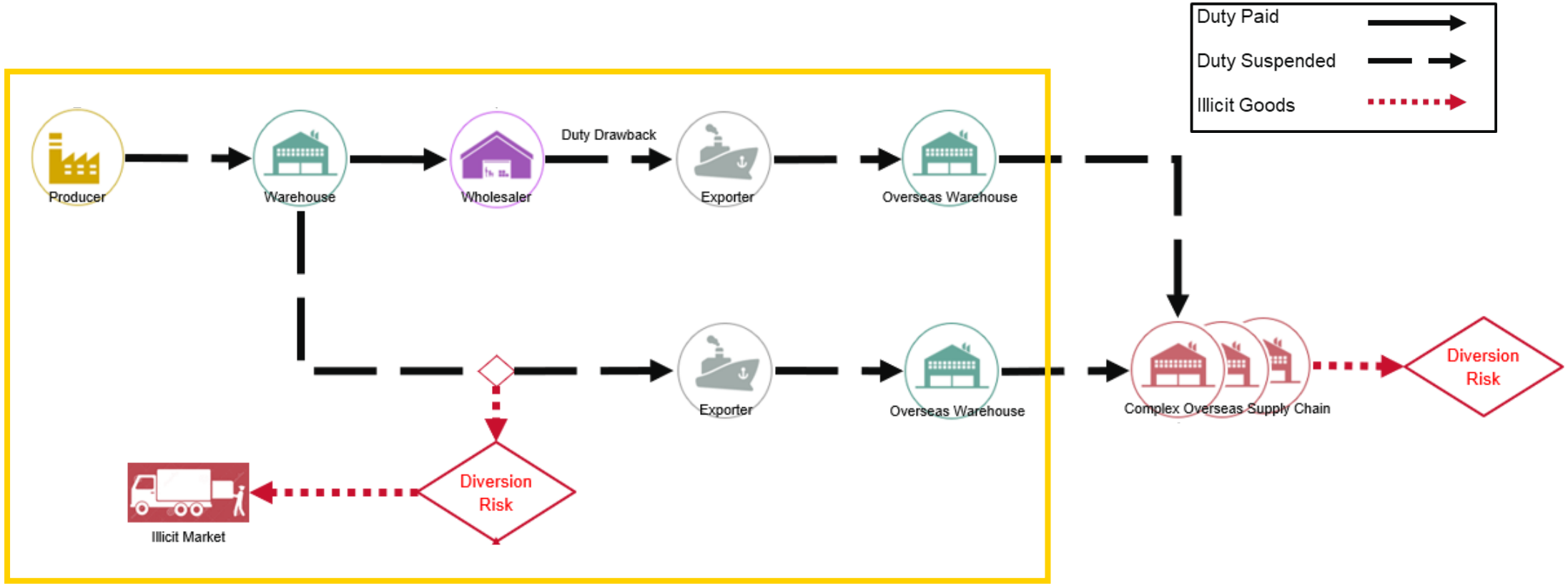
Model 2. Higher Risk Alcohol Supply Chains (Outbound)



Model 2 represents higher risk outbound (positioning phase) supply chains where there is **no clear or verifiable route to consumers in the destination market**. Exports via overseas warehouses are usually higher risk as goods can be **diverted during the outbound movement or enter complex overseas supply chains** before diversion back to the UK

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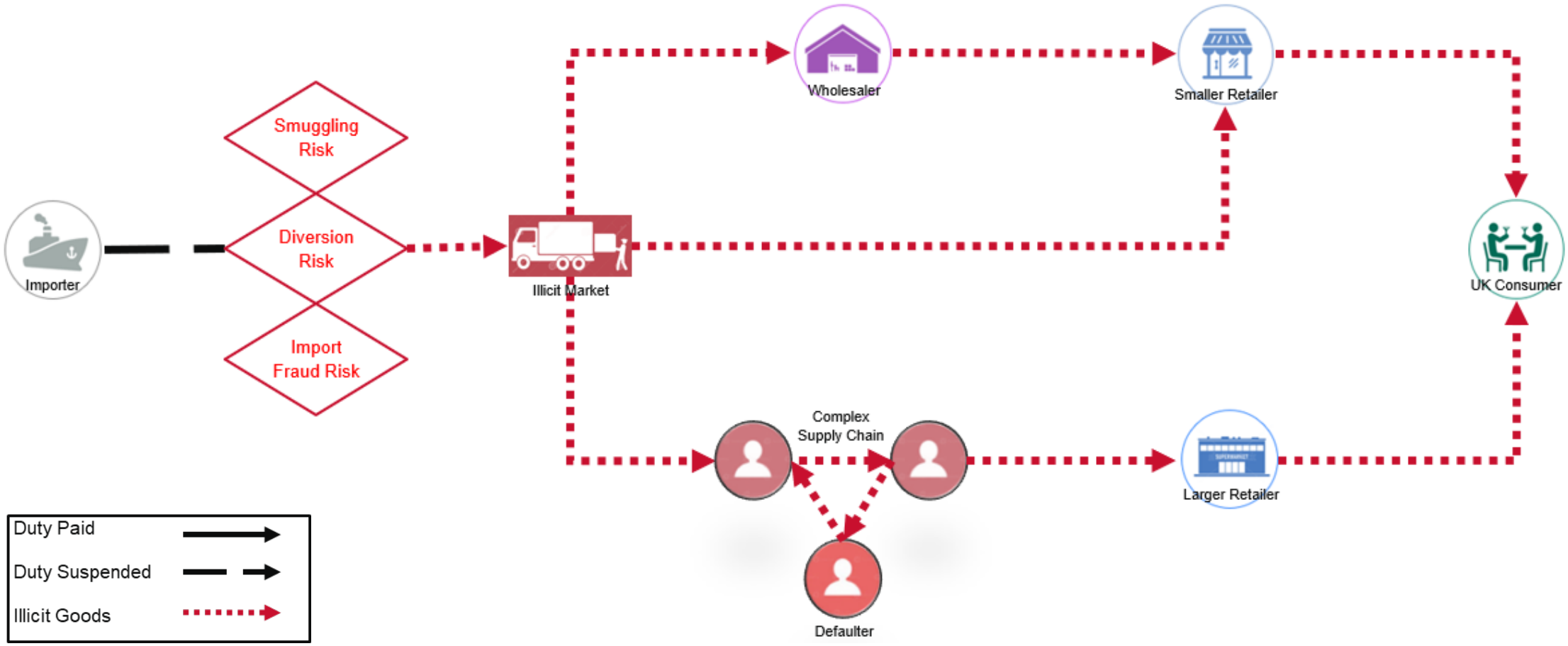
Model 3. Higher Risk Alcohol Supply Chains (Inbound)



Model 3 represents higher risk inbound (dissipation phase) supply chains where goods have **no clear or verifiable origin or duty status**. Imports are usually higher risk as goods can be smuggled, diverted or entries manipulated during the inbound movement. Illicit alcohol entering the UK is often supplied in a clandestine manner (cash, no paperwork etc.) or can enter complex UK supply chains designed to mask the illicit origin

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Using Alcohol Fraud Supply Chain Models

Information in the previous slides can help to identify areas of risks which may impact on your business or risks indicators to consider in other parts of your supply chain:

- **Warehouses** – **models 1 and 2** – duty paid supplies to the UK market are lower risks – exports with no clear or verifiable route to market are higher risk with potential for outbound diversion or goods to enter complex overseas supply chains
- **Wholesalers** – **models 1, 2 (and 3)** – duty paid supplies in the UK market are lower risks – exports (involving drawback) with no clear or verifiable route to market are higher risk with the potential for goods to enter complex overseas supply chains
- **Exporters (Consignors) – models 1 and 2** – alcohol exports are higher risk with the potential for outbound diversion or goods entering complex overseas supply chains - the export of overseas-produced alcohol which has previously been imported is high risk
- **Transporters – models 1, 2 (and 3)** – duty paid movements in the UK market are lower risks – export movements are higher risk with potential for outbound diversion – any cross-border movement with a delay, break or change (of goods, vehicle, driver or destination) is high risk

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Alcohol Fraud Risk Indicators

There are a range of risk indicators which can help identify alcohol fraud. The following are common indicators, but the list is not exhaustive

Cross-border trading – most fraud methods rely on manipulation of international movements

Extended supply chains – long and complex supply chains are used to disguise illicit activity

Circulation of goods – contrived cross-border movements back and forth between different markets

Bogus or hijacked entities – fictitious or stolen identity information used to avoid or divert scrutiny

Misdescription or suppression – manipulation of documents or entries to disguise illicit activity

Mixed brand consignments – a common feature of alcohol movements intended for the illicit market

Cash or non-standard payment methods – used to avoid a financial footprint or audit trail

If you identify fraud indicators you should exercise caution in your trading activities and be alive to the risk of fraud in the supply chain

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Recent Alcohol Fraud Examples

Recent HMRC and UK Border Force activity has identified the following fraud examples:

- **Outward Diversion** – duty suspended spirits from a UK producer had been sold to a customer in the Far East – large quantities of these goods were seized from retail and storage facilities – export movements were examined and revealed the alcohol had been removed and replaced by water
- **Outbound Positioning** – duty suspended low price-point wine from a UK producer had been sold via an intermediary to a customer in the EU – the goods were exported from the UK but entered a complex overseas supply chain before diversion back to the UK market in mixed brand loads
- **Transit Diversion** – duty suspended higher-strength beer (5%+ ABV) from multiple UK and overseas producers had been positioned in RoI – the goods were dispatched to Netherlands via the UK land bridge but the mixed brand loads were diverted to the UK market during transit
- **Smuggling** – high strength beer (6-8% ABV) from an overseas producer had been positioned in the EU and shrink-wrapped with plastic to present as lemonade – the goods were exported to the UK described as soft drinks but were intercepted at the border

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Progress and Next Steps

In addition to presenting and distributing this slide pack, **HMRC is**:

- **working hard to improve our own capability** – including new training and awareness events focussing on fraud risks and due diligence, along with a new structured approach to due diligence compliance
- **responding to feedback from trade bodies** – including tailored presentations, education material and workshops to help meet specific trade sector needs
- **developing new information on fraud risks** – including a risks and vulnerabilities assessment to help share more focussed information and insights about the UK alcohol fraud threat
- **reviewing our internal operational guidance** – including updating our training materials and assessing the benefits of developing new Guidelines for Compliance to support application of Excise Due Diligence

HMRC is keen to work with stakeholders to improve our collective response to fraud risks and deliver a positive experience for customers

Excise due diligence is a vital component in HMRC efforts to limit the impact of fraud on the UK Exchequer and reduce the annual tax gap attributed to alcohol

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Guidance Links

Relevant Excise Due Diligence guidance can be found on Gov.UK or via the links below:

Registration and approval of excise goods held in duty suspension (Excise Notice 196)

(Requirements for goods in warehouse – for warehousekeepers or registered consignors – Section 11)

Due diligence for excise registered businesses

(Risks of excise duty evasion and other commercial risks – for warehousekeepers or registered consignors)

Alcohol Wholesaler Registration Scheme (Excise Notice 2002)

(Requirements for selling duty paid alcohol other businesses in the UK – Section 12)

APPA — the due diligence condition

(Guidance on excise due diligence for those with approval as an alcoholic products producer)

Excise Due Diligence Condition guidance

(General guidance on excise due diligence)

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Technology and Compliance

Stuart Maxwell, Proof 8

PROOF 8

Future-Proofing Whisky Warehouse Operations

Technology, transparency and operational resilience

Stuart Maxwell, BWA Members Forum, March 2026

About me

- MSc Pure and Applied Chemistry, GCD and Diploma in Distilling
- 11 years at WG&S across Technical and Operational roles
- Current Vice Chair of CIBD Scottish Section

https://www.linkedin.com/in/stuart-maxwell-b15146a1/

Why this matters now

1. Market slowdown
2. Recent high-profile failures
3. Regulatory reality
4. Growing operational complexity

- 2023: 89 alcohol-investment reports to Action Fraud; losses totalling over £3m.[1]
- WOWGR owner registration removed 3 Mar 2025.[2]

[1] City of London Police (30 Nov 2023).
[2] UKWA / DLA Piper on WOWGR reform (effective 3 Mar 2025).

PROOF 8

Trust is the foundation of the whisky industry

- Long maturation timelines
- Assets often unseen by owners
- Multiple intermediaries
- Warehouses as custodians, not owners

The reality: Fraud exploits weak systems, not just bad actors

- Incomplete or inconsistent records > non-compliance
- No independent verification > no proof
- Paper records or spreadsheets are a liability > a time drain
- Poor separation of custody vs ownership > ambiguity
- No real-time visibility > crucial decisions made blind

WOWGR: What changed and why it matters

- Designed to regulate warehousekeepers, not investment schemes
- Focused on physical control and duty risk
- Relied heavily on self-reporting and historic records
- Greater scrutiny on record-keeping
- Stronger expectations around traceability
- More focus on how data is maintained, not just submitted
- Less tolerance for retrospective reconstruction

The regulatory gap

- Cask investment is largely unregulated
- DOs are a not legal source of truth
- DOs provide warehouse acknowledgement of transfer
- Warehouse legally needs communication from seller + buyer confirming the transfer. [3]
- Contract of sale, paid invoice, and warehouse acknowledgement together form the legally relevant ownership evidence.

[2] What you need to know about the Scotch whisky cask purchase process – Brodies LLP
https://brodies.com/insights/food-and-drink/what-you-need-to-know-about-the-scotch-whisky-cask-purchase-process/

Why this exposes warehousekeepers

- Reputational damage from third-party failures
- Time-consuming disputes
- Pressure to prove historical truth
- Increased HMRC attention
- Rising admin costs

From Manual to Digital

- Capture production data at the moment of fill
- Replace notebooks and delayed data entry with real-time digital records
- Link each cask to a unique, tamper-proof digital identity
- Create a time-stamped operational history for every asset
- Enable verified provenance and transparency across the supply chain

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Using blockchain to protect warehousekeepers

- Digital Deed for each cask
- Events recorded, not edited
- Ownership changes independently verified
- Very restricted Brokers accounts
- Fewer disputes for warehouses
- DISCUS Innovation Award 2026 – Top 3 finalist

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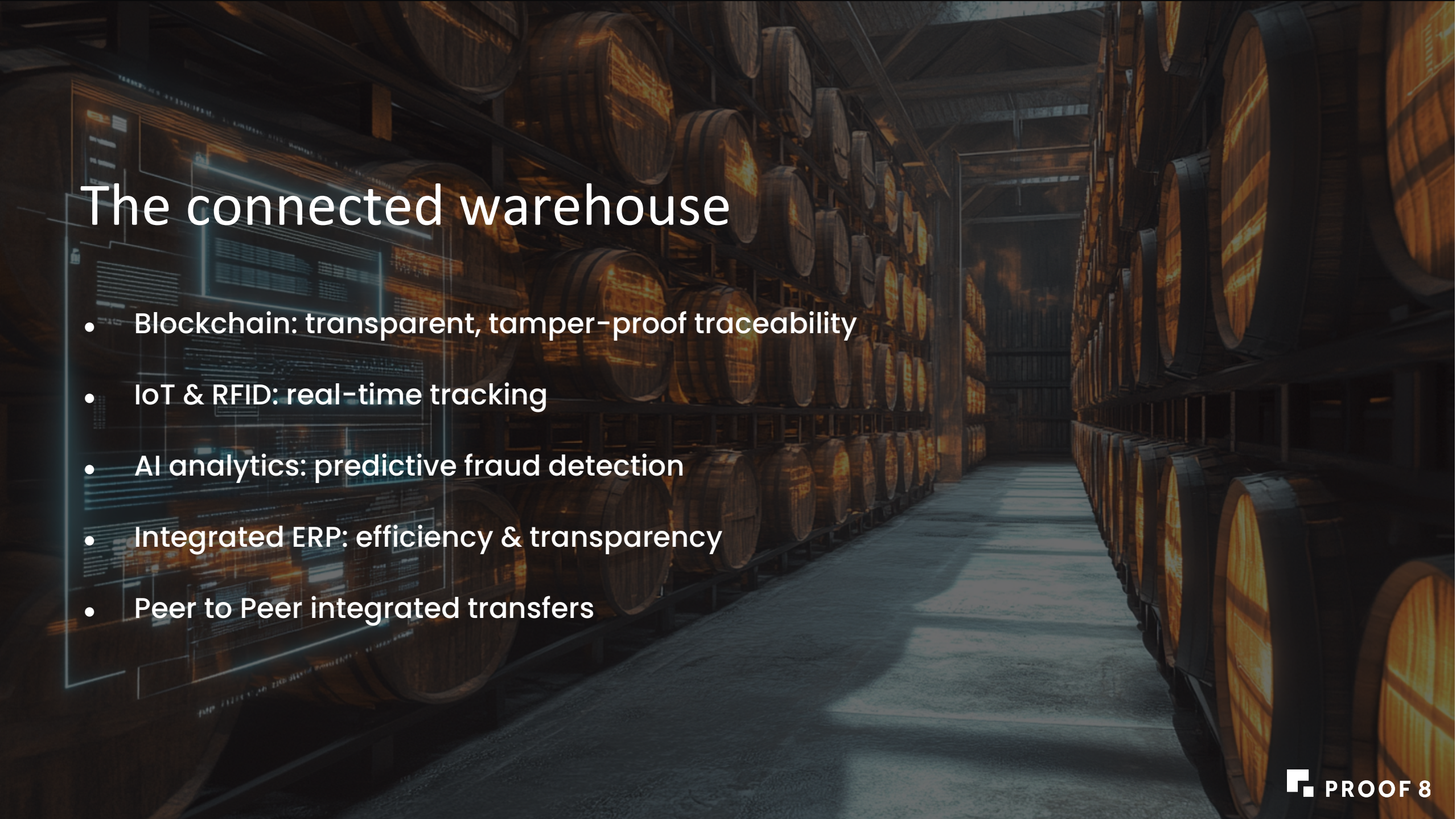


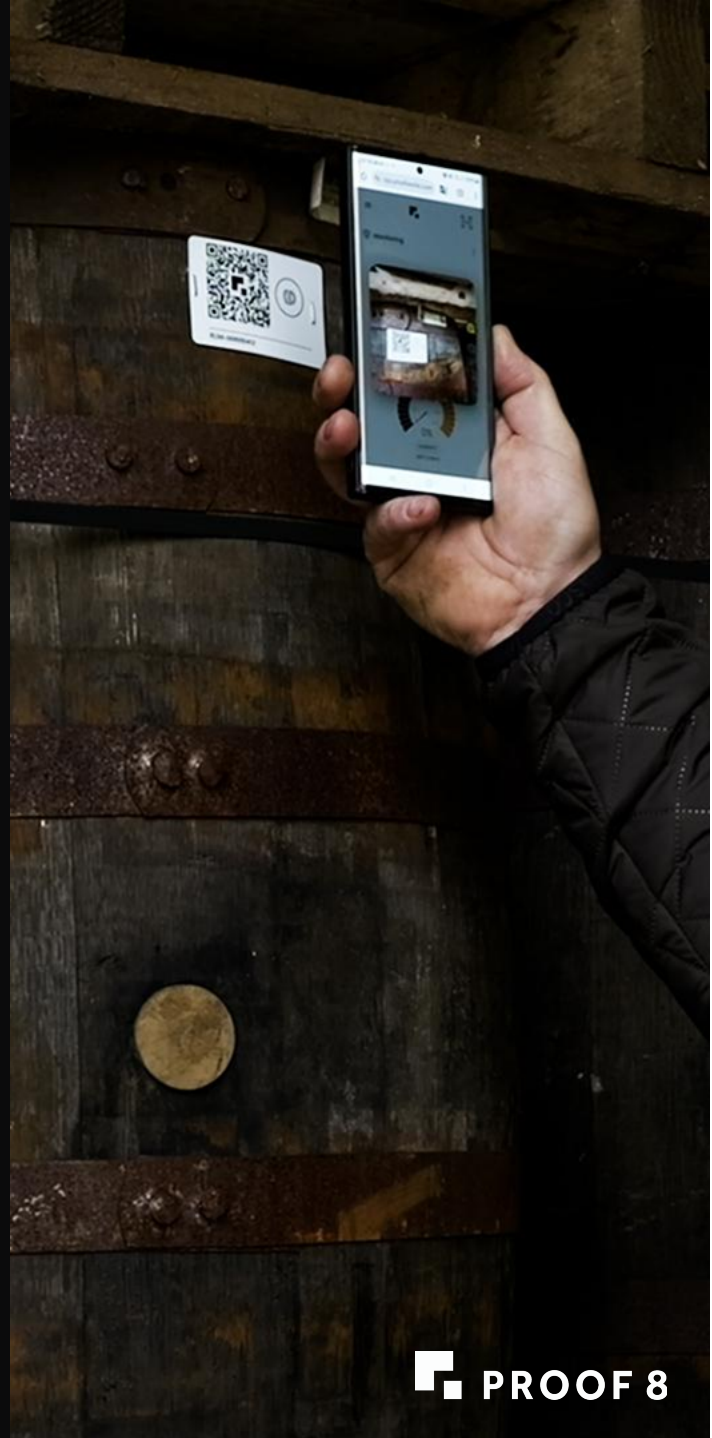
The connected warehouse

- Blockchain: transparent, tamper-proof traceability
- IoT & RFID: real-time tracking
- AI analytics: predictive fraud detection
- Integrated ERP: efficiency & transparency
- Peer to Peer integrated transfers

PROOF 8

Case Study
The Foundry Vault:
Resilience in difficult times

- 8,000+ casks managed
- Ownership disputes reduced
- Faster audit response
- Real-time cask traceability



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Lessons we've learnt

- Spreadsheets break down above ~3,000 casks
- Small business + lots of SKUS = pain & complexity
- If you can't trust your data, you can't trust your decisions
- Be ready to accept the guardrails of a system
- Digital systems protect warehousekeepers

Summary – Transparency is the foundation for resilience

- Trust underpins the whisky industry — and it is under pressure
- Weak systems and fragmented records create risk for warehousekeepers
- Post WOWGR expectations have increased
- Capturing data at the moment of creation enables true digital asset histories
- Transparency and accountability reduce risk for everyone
- Strong systems are now essential for resilience

PROOF 8

Get in touch

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Find us here next: WDSC in 4-7th May in Edinburgh

PROOF 8

Alcohol Supply Chain Fraud and HMRC Investigations – How to protect your business

Michelle Sloane, RPC

RPC

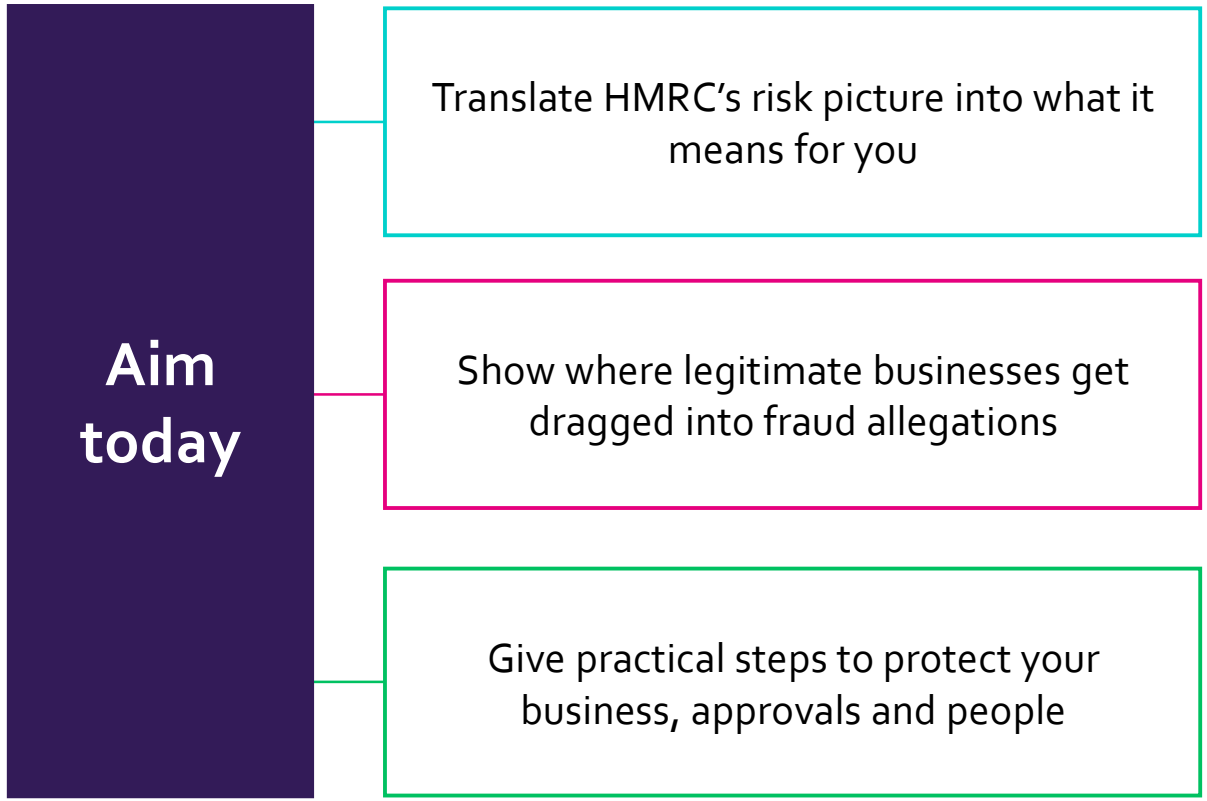
Alcohol supply chain fraud and HMRC Investigations

Protecting your business

Michelle Sloane

20 March 2026

Introduction



Bridging from HMRC: their view v your reality

HMRC view	Your reality	Takeaway
Duty suspended alcohol in transit = high fraud risk	Duty suspension = everyday business	Legitimate businesses can still be exposed
○ Circular/non-commercial routes ○ High-risk ports, grey markets	○ Complex cross-border logistics ○ Tight margins, multiple intermediaries	○ Must be able to explain rationale ○ Defensible story is key

Who HMRC will come after in the chain

Typical fraud pattern:

- Outward diversion - goods moved under duty suspension overseas but diverted into UK market
- Transit diversion – continental Europe and Ireland
- Smuggling
- Ultimately goods diverted into UK illicit market

Who HMRC then looks at:

- The approvals: warehouse keepers, authorised traders, AWRS registered businesses, declarants
- The "deep pockets": assets in the UK
- Anyone who "should have known" or "turned a blind eye"

Types of risk:

- Civil: duty/VAT assessments, penalties, withdrawal of approvals
- Criminal: fraudulent evasion, cheating the public revenue, money laundering
- Regulatory/reputational: fit and proper, banking, insurance, counterparties.
- Director's Personal Liability

War story 1: warehouse in the middle of a diversion chain

Scenario (anonymised, common pattern)

- Medium sized bonded warehouse on UK east coast.
- Regular customer exporting mixed beer/wine to the continent, then "onward" to another EU state.
- Route: UK → FR → RoI, then allegedly back out of the EU.

What went wrong

- Goods found and seized in UK.
- Export trader disappears/defaults.
- HMRC allege warehouse "should have known":
  - Circular movements via RoI
  - No clear retail end market
  - Same small group of counterparties in long supply chain.

Outcome

- Seven figure duty assessment on warehouse.
- Serious threat to warehouse approval.
- Director interviewed under caution.

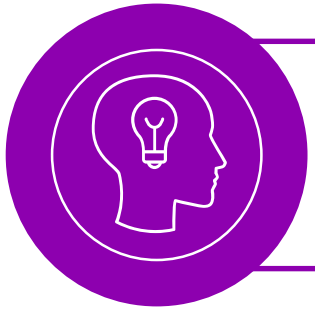
Lessons

- Being "just the warehouse" is not a shield.
- HMRC will work back from seizures to the most visible, solvent, authorised party.

Due diligence: HMRC's expectations

HMRC's own messages

- Due diligence is a condition of approval.
- Identify the risks appropriate to your business.
- Onboarding is a critical assessment opportunity.
- Criminals do not tell the truth – test and challenge.



HMRC's quality criteria for information

- Quality – accurate, verifiable.
- Trustworthiness – source you know and can rely on.
- Value – relevant and meets your needs.

Key point

- Due diligence is not just a tick box exercise.
- It is the backbone of your defence if HMRC allege you were complicit or careless.

Due diligence as your defence file

Treat due diligence as:

- your "defence file": why you trusted this party, this route, this deal
- your explanation of what you knew and what you did.

HMRC's questions in an investigation:

- what did you know?
- what should you have known?
- what did you do when something looked odd?

What helps you most:

- a clear policy, but also:
  - emails asking questions
  - notes of calls
  - records of deals you refused or paused
- if it isn't written down, it may as well not have happened (from an evidential perspective).

Practical due diligence: counterparties and movements

Know your counterparties

- Are they genuinely trading in these products?
- Premises, staff, track record?
- Are they just an intermediary supplying other intermediaries?
- Any history of seizures, tax losses or regulatory action?

Understand the movement

- Why this route? (eg UK → FR → RoI → UK).
- Why duty suspended movements via multiple ports?
- Why mixed loads of high strength beer and budget wine?
- Why an obscure destination with no obvious retail footprint?

Red flags to escalate

- Defaced/missing pallet labels.
- Poor or inconsistent paperwork.
- Pricing "too good to be true".
- Sudden change in patterns (new routes, new ports, more circularity).

War story 2: due diligence failure vs due diligence success

Scenario

- Two logistics companies, both handling similar outbound loads to EU.
- Same route, same type of beer, same main customer.
- HMRC later alleges diversion into UK illicit market.

Company A – due diligence failure

- Minimal onboarding on customer.
- No documented rationale for routing via RoI.
- Staff had raised informal concerns about "odd routes" – no written escalation.
- Result:
  - large duty assessment
  - HMRC alleging "turned a blind eye"
  - very difficult to rebut without a paper trail.

War story 2: due diligence failure vs due diligence success continued

Company B – due diligence success

File notes:

- why customer was accepted (market reputation, references)
- why route chosen (price, shipping capacity, documented legitimate EU buyer)
- questions asked when pattern changed; one load refused.

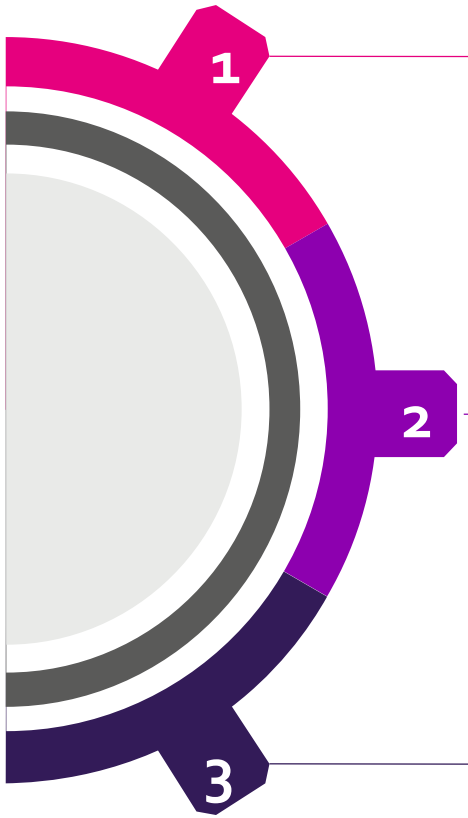
Result:

- still investigated and questioned
- but HMRC ultimately accepted they had taken reasonable steps
- matter resolved without assessment or criminal escalation.

Lesson

Same pattern on the ground; due diligence file made the difference in outcome.

HMRC's behavioural indicators in practice



HMRC highlighted

- Non commercial, circular movement patterns
- Subcontract cross border logistics
- Transnational entities with complex structures
- Mixed brand consignments.

How they use this

- To justify opening civil/criminal investigations
- To support warrants, production orders, freezing assets
- To argue you "must have known" because these risks were public.

Your response

- Many legitimate operations share those features
- Record the legitimate commercial rationale contemporaneously:
  - why this route?
  - why these intermediaries?
  - why this pricing?

When HMRC knock: typical scenarios

What you might see

- "Routine" or targeted compliance visits
- Requests for movement records and due diligence files.
- Seizure of goods
- Duty/VAT assessments and penalties.
- Proposals to revoke approvals.
- Criminal investigation: interviews under caution, dawn raids, restraint orders.

The first interaction matters

- Sets the tone of the relationship.
- Can influence whether it stays civil or becomes criminal.

Practical do's and don'ts with HMRC

DO

Have an internal HMRC protocol:

- who speaks to HMRC?
- who calls legal advisers?
- how documents are collated and handed over.

Be courteous and factual:

- answer what you know, do not guess
- offer to follow up in writing if needed.

Keep your own records:

- who attended
- what was asked and said
- what was provided and when.

DON'T

- Destroy, amend or backdate records.
- "Recreate" due diligence paperwork after the event.
- Let untrained staff speculate or concede fault in the moment.

If there is an issue, consider making a voluntary disclosure

Building a defensible compliance framework

Risk assessment tailored to:

- warehouse operations
- trading/brokering
- transport/logistics.

Policy and contracts:

- short, realistic due diligence policy aligned with HMRC guidance
- contract clauses: compliance warranties, indemnities, audit rights, termination for suspected fraud.

Core elements

Decision making on higher risk deals:

- senior sign off where multiple red flags present
- short written rationale retained on file.

Training and culture:

- staff know the red flags from HMRC's slides
- staff are rewarded, not punished, for raising concerns.

Closing remarks

Consider early legal/advisory help if:

- repeated seizures linked to your site, counterparties or routes
- HMRC questioning shifts from "what happened?" to "what did you know?"
- large assessments or proposals to revoke approvals
- HMRC mention "deliberate behaviour", "organised crime" or invite you to an interview under caution.

Early input can:

- help shape interactions with HMRC
- preserve and present evidence effectively
- sometimes keep a civil matter from becoming criminal.

Closing message:

- you operate in a high risk sector by HMRC's own admission
- perfection isn't the standard – **reasonableness** is
- your best defence is:
  - sensible, risk based controls
  - proper documentation.

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Comfort Break

Meeting Room

Q&A Panel Session

Mike Gilmore and Gary Lampon – HMRC

Cavan Fabris and Michelle Sloane - RPC

Stuart Maxwell – Proof 8

Clive Brady – BWA

Closing Remarks

Clive Brady, BWA

Thanks for joining us today.

Please enjoy some networking and drinks
in the Dockside Lounge.

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