



ADVISORY NOTICE NO. 3

REGULATION AMENDMENT JULY 11, 1990

TO: Licensed Malt/Brewed Beverage Manufacturers (Breweries)

Pennsylvania Liquor Control Board Regulations (Title 40, PA Code, Section 5.101) related to record keeping and reporting requirements for Malt/Brewed Beverage Manufacturers have been amended effective June 23, 1990. The regulations have been changed to clarify and update on-premises record keeping requirements and to eliminate monthly reporting requirements to the Pennsylvania Liquor Control Board.

The major changes affecting operations by Malt/Brewed Beverage Manufacturer are as follows:

1. A regulatory provision has been added to provide that electronic record keeping may be utilized as an alternative to hard copy records so long as any such electronic record keeping system covers in detail all transactions as required by Section 5.101 of the regulations.
2. The regulatory requirement for submission of monthly reports of operations to the Pennsylvania Liquor Control Board has been rescinded. Therefore, licensees should discontinue transmission of these reports to the Board. **NOTE: ALTHOUGH THE REQUIREMENTS FOR FILING MONTHLY REPORTS WITH THE PENNSYLVANIA LIQUOR CONTROL BOARD HAS BEEN ELIMINATED, PENNSYLVANIA DEPARTMENT OF REVENUE REPORTING REQUIREMENTS REMAIN IN EFFECT AND LICENSEES MUST CONTINUE TO FILE MONTHLY REPORTS WITH THAT DEPARTMENT.**

A copy of the pertinent section of the regulations, including these changes, is enclosed. As these revised regulations are now in effect, licensees are advised to administer their operations accordingly.

Sincerely,

A handwritten signature in black ink that reads 'John D.W. Reiley'. The signature is written in a cursive style.

JOHN D.W. REILEY
Secretary to the Board

Sec. 5.101. Breweries.

(a) *Records.* A licensed manufacturer of malt or brewed beverages shall maintain and keep on the licensed premises, in hard copy or electronic media consistent with generally accepted accounting procedures, for a period of at least 2 years, complete and accurate daily records of the transactions conducted under the authority of the license, subject to inspection, under sections 211, 493(12) and (21) of the Liquor Code (47 P. S. Secs. 2-211, 4-493(12) and (21)), by authorized representatives of the Board and the State Police, Bureau of Liquor Control Enforcement. A recordkeeping system utilized by the licensee shall have the capability to provide for the reconciling of required data. Entries shall be verifiable by supporting documentation—original documents. Records shall be clearly identifiable to the licensed operation and include the following:

- (1) The purchase and receipt of raw materials used in the manufacture of malt or brewed beverages, with the name and address of the persons from whom purchased.
- (2) The quantity of raw materials used in the manufacture of malt or brewed beverages, with the quantity of the beverages produced.
- (3) The amount of finished malt or brewed beverages withdrawn, showing the number and size of containers.
- (4) The amount of Federal tax paid on malt or brewed beverages withdrawn for bottling, including the quantity and size of the cases bottled.
- (5) The quantity of tax-paid or nontax-paid malt or brewed beverages used for consumption on the premises.
- (6) The quantity and size of containers removed from the licensed premises, either for personal consumption or other purposes, with the names and addresses of persons for whom removal is made.
- (7) Sales invoices showing the name, address, quantity and size of containers, cost of malt or brewed beverages, deposits collected on returnable containers, refunds paid or credited, and net amount of the invoice.
- (8) A sales register showing the total quantity by size of container, the cost of malt or brewed beverages, deposits collected on all returnable containers, refunds paid or credited, and net amount of cash for the business of each day.
- (9) A cash book, showing all cash received.
- (10) A disbursement record, showing amount of all cash disbursements, with the names of the persons to whom paid. Such disbursements shall be supported by invoices or memoranda.
- (11) A record of all expenses incurred by salesmen, including cost of travel, lodging, subsistence and promotional expenses. All promotional expenses must be broken down to show the place and amount expended.

(b) *Federal and State Government reports and forms.* Copies of reports or forms required by Federal or State governmental agencies related to the licensed operations shall be maintained for a period of 2 years unless required to be maintained for a longer period by the Federal or State agencies. The reports or forms shall also be open to inspection by authorized representatives of the Board and the State Police, Bureau of Liquor Control Enforcement, and shall constitute a satisfactory record if they contain the information required in subsection (a).