

Golden Dram Investments LTD

Due Diligence Pack



Company Information	
Company Name: Golden Dram Investments Ltd	
Trading Name: Golden Dram	
Contact Name: Jared Parsons	Position: Founder - Director
Mobile: 073 661 96130 Landline: +4420 3884 2909	Email: Jared@goldendraminvestments.co.uk
Address: 167-169 Great Portland Street 5th Floor	
Postcode: W1W 5PF	City: London
Country: UK	
Company Registration Number: 13172584	VAT No: 423372908
Date Incorporated: 02 February 2021	

WOWGR	
Effective Date of Registration: 22 November 2023	
Excise ID	GB0G423372900
Departmental Trader Registration Number	423 3729080001
Accounts Contact Info	1 Almond Close, Wokingham, Berkshire, UK, RG41 4UU

Bank Information	
Bank Account Name: Golden Dram Investments LTD	
Bank Name: Revolut Business	Bank Address: 7 Westferry Circus, E14 4HD, London, UK
Account No: 3163 5415	BIC: REV0GB21
Sort Code: 04 00 75	IBAN: GB72 REV0 00996944 9941 54
Bank Information	
Bank Account Name: Golden Dram Investments LTD	
Bank Name: Barclays Business	Bank Address: 1 Churchill Place, London,E14 5HP UK
Account No: 1391 8696	BIC: BUKBGB22
Sort Code: 20 74 12	IBAN: GB61 BUKB20741213918696



**CERTIFICATE OF INCORPORATION
OF A
PRIVATE LIMITED COMPANY**

Company Number **13172584**

The Registrar of Companies for England and Wales, hereby certifies that

GOLDEN DRAM INVESTMENTS LTD

is this day incorporated under the Companies Act 2006 as a private company, that the company is limited by shares, and the situation of its registered office is in England and Wales.

Given at Companies House, Cardiff, on **2nd February 2021**.

The above information was communicated by electronic means and authenticated by the
Registrar of Companies under section 1115 of the Companies Act 2006



Companies House



**THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES**

Your VAT Certificate



HM Revenue
& Customs

About your registration

VAT registration number (VRN)	423372908
Registration date	1 July 2022
Certificate date	27 September 2022

About the business

Business name	GOLDEN DRAM INVESTMENTS LTD
Trading name	Not provided
Business type	UK Company (with UK establishment)
Trade classification (SIC code)	70229
Principal place of business address	33 Barn Owl Drive Bracknell RG12 8FA

Return details

VAT Return dates	May, August, November and February
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EXCISE WAREHOUSING
Registered Owners of Duty Suspended Goods held in Excise
Warehouses Registration Certificate

Golden Dram Investments Ltd
1 Almond Close
WOKINGHAM
RG41 4UU

HMRC
Excise Processing Team (EPT)
BX9 1GL

Date of Issue: 09/02/2024
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Note that conditions and requirements contained in HM Revenue and Customs law and public notices apply to this registration and you must comply with them

Details of Registered Person

Departmental Trader Registration Number: 423 3729 08 0001

Excise ID: GBOG423372900

Effective Date of Registration: 22/11/2023

Name: Golden Dram Investments Ltd

Address: 1 Almond Close
Wokingham
RG41 4UU

Trading Name: N/a

This certificate confirms that you are registered as an Owner with effect from the date shown. It also summarises the key registration information held about you by HM Revenue and Customs.

CONDITIONS AND RESTRICTIONS APPLY – SEE PAGE 2 FOR DETAILS

If the certificate contains any errors or omissions, please notify HM Revenue and Customs in writing at the above address, quoting your Departmental Trader Registration Number.

If there are any subsequent changes in the details shown, you should notify HM Revenue and Customs in writing at the address below within 7 days of the change:

HMRC
Excise Processing Teams (EPT)
BX9 1GL

EXCISE WAREHOUSING
Registered Owners of Duty Suspended Goods held in Excise
Warehouses Registration Certificate

Page 2 of 2

Date of Issue: 09/02/2024

Departmental Trader Registration Number: 423 3729 08 0001

Conditions and Restrictions:

You are approved to store the following goods duty suspended in the name of Golden Dram Investments Ltd:

- Spirituous Beverages

You are reminded that legislation exists relating to the deposit and holding of goods in duty suspension in an excise warehouse.

If you have any other queries, you should contact your local office which is at GLASGOW.



HM Revenue & Customs

Indv and Small Business Compliance
HM Revenue and Customs
BX9 1LE

Golden Dram Investments Ltd
1 Almond Close
WOKINGHAM
RG41 4UU

Phone 03000 545182

Email ross.brown2@hmrc.gov.uk

Web www.gov.uk

Date 09 February 2024
Case Ref CFS-2214596
Your Ref 423 3729 08 0001
EPT Ref EPT4388

Dear Sir

Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (WOWGR)

Please find attached your certificate which approves you in accordance with section 100G (2) of the Customs & Excise Management Act (CEMA) 1979 and regulation 5 of the Warehousekeepers and Owners of Warehoused Goods Regulations (WOWGR) 1999 as a revenue trader to deposit relevant goods that you own in an excise warehouse.

As requested in your application and in accordance with section 100G (4) of CEMA 1979 you have been approved to hold goods in duty suspension, subject to the conditions at Annex A.

You are reminded that should your business plans change in the future requiring a change to the terms of this approval, WOWGR regulation 7(3) requires that you must notify us of these changes. You should do this by writing directly to the Excise Processing Teams. You should address your letter to: Excise Processing Teams, HM Revenue and Customs, BX9 1GL. On receipt of your notification of change, we will consider the detail you have sent and issue you with a new certificate where appropriate.

If you fail to comply with the Warehousing regulations or the conditions on this approval, it may be revoked and you could be subject to financial penalties.

Please note: as a registered owner, before you deposit any goods permitted by your approval into any excise warehouse you are approved to store goods in, you must provide the warehousekeeper of that warehouse with a copy of your WOWGR certificate including all its annexes.

What to do if you disagree

I'm now offering you a review of my decision.

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

You can either:

- accept my offer of a review
- appeal to an independent tribunal

If you want to do either of these, you must do so within 30 days of the date of this letter.

If you appeal to a tribunal, you cannot accept my offer of a review.

Most disputes can be resolved by a review, without the need to appeal to a tribunal. You may find that a review is quicker and costs you less than appealing to a tribunal.

We'll not take any action to collect any amount you do not agree with during a review. But we will charge interest on any amount the review or tribunal says is due.

If you accept my offer of a review

An impartial officer who works for HMRC's Solicitor's Office and Legal Services (SOLS) team and who specialises in review work will take a fresh look at my decision. They are known as 'review officers'.

The review officer will write to let you know the outcome of their review within 45 days, unless they agree a longer period with you. If they agree with my decision, they'll uphold it and explain why. If they do not agree, they'll either cancel or vary my decision and explain why.

If you disagree with the outcome of the review, you can still appeal to the tribunal. You must do this within 30 days of the date of the letter telling you the outcome of the review.

If you accept the offer of a review, then you cannot appeal to a tribunal until the review officer tells you the outcome of their review.

For further information about reviews, go to **www.gov.uk** and search 'disagree with a tax decision', or call the number at the top of this letter.

How to accept my offer of a review

Please email, or write to, HMRC's Solicitor's Office and Legal Services directly to accept my offer of review. You'll find the email and postal addresses below.

This is your opportunity to say why you think my decision is wrong and send any new information you want considered.

Because the SOLS team is a separate part of HMRC, they'll need the following information to identify your case when you accept my offer. You should include:

- your name, or business name, as shown at the top of this letter
- all references used at the top of this letter
- the name of the HMRC officer or team named at the end of this letter

Or, you might find it easier to give the SOLS team a copy of this letter when you accept my offer. If you want a review but there's a reason you cannot write to the SOLS team within 30 days from the date of this letter, you will need a reasonable excuse for the delay. You'll need to write to the SOLS team as soon as possible after your reasonable excuse has ended and explain why you are late accepting my offer. They may not be able to carry out a review if you do not have a reasonable excuse. If they cannot carry out a review, you can ask a tribunal to accept a late appeal.

The SOLS email address is: reviews@hmrc.gov.uk. If you decide to email them, please see the important information at the end of this letter about corresponding by email. If you want to write, their address is: Solicitor's Office and Legal Services, HM Revenue and Customs, BX9 1ZT.

You may think I've misunderstood something or missed key information that you want me to consider. If so, you need to contact me and ask for an extension to the time you have to accept my offer of a review. You need to do this within 30 days from the date of this letter. If you do not, I'll be unable to give you an extension.

If you want to appeal to an independent tribunal

If you do not want to accept my offer of a review, or you disagree with the outcome of it, you can appeal to an independent tribunal. They will then decide the matter.

Your request must reach HM Courts and Tribunals Service within 30 days of the date of this letter. Or within 30 days of the date of the letter that tells you the outcome of the review.

If you want to appeal to HM Courts and Tribunals Service, please make sure you include with your request a copy of the letter, assessment, or other decision that you want to appeal against. If you do not, HM Courts and Tribunals Service may reject your appeal.

For more about tribunals and how to appeal, go to www.gov.uk and search 'appeal to the tax tribunal' or call 0300 123 1024.

More information

You can find more information about your appeal and review rights by going to www.gov.uk and searching for 'HMRC1' or 'disagree with a tax decision'. You can ask for a copy by calling 0300 200 3610.

Important information about communicating by email

Corresponding with us by email will help reduce any delays giving and receiving information, including receiving the outcome of the review. If you want to correspond by email, you must first tell us that you understand and accept the risks of using email. These are detailed in our factsheet CC/FS72 DSC1, 'Corresponding with HMRC by email'. To find this factsheet, go to www.gov.uk and search for 'DSC1', or phone us and we will send it to you.

If you understand and accept the risks of using email, please tell us when you send your request for a review to the SOLS team.

We will only contact you by email about a tax matter where you have already given us permission to do so. If you have any doubt about the authenticity of an email which claims to come from HMRC, then do not click on any links, give any personal details, or reply to the email. Please forward the email to us at phishing@hmrc.gov.uk.

Using references and sending us documentation

If you send us any original documents or records, you must tell us that they are originals. You must also tell us, in writing, if you agree that we can securely destroy any documents or records you send us. We securely destroy documents and records 50 working days after we have digitally scanned them. This applies to copies of documents or records as well as originals. If you do not tell us that you agree, we will return everything to you except any files or folders.

If you tell us that you agree, you have the right to change your mind. If you do, you must tell us this in writing within 40 working days of the date that you sent us those documents or records.

Our standard policy is to destroy any memory sticks or other removable digital media you send us. We strongly recommend that you encrypt the data you send us, to make it more secure. Whichever method you choose to contact us, you need to quote the case reference CFS-2214596.

Yours faithfully

Ross Brown

Compliance Officer

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to www.gov.uk and search 'HMRC Charter'.

Annex A

You are approved to store the following goods duty suspended in the name of Golden Dram Investments Ltd:

- Spirituous Beverages

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