

Malt Maniacs E-pistle #2011-09 ***By Keith Wood, Germany***

This article is brought to you by 'Malt Maniacs'; an international collective of more than two dozen fiercely independent malt whisky aficionados. Since 1997 we have been enjoying and discussing the pleasures of single malt whisky with like-minded whisky lovers from all over the world. In 2010 our community had members from 16 countries; The United Kingdom, Sweden, Germany, Holland, Belgium, France, Switzerland, Italy, Greece, The U.S.A., Canada, India, Japan, Taiwan, Australia & South Africa. More information on: www.maltmaniacs.org.



A year in the glass of a Maniac **or** ***MMA 2011 -Taxing Times***

Is it really almost exactly a year since I received that illustrious e-mail from Johannes asking if I would like to be officially considered for certification as a Maniac? Goodness, how time flies!

As you probably remember; the main cause or prompting for my certification was a rather unforgiving poke at our European Parliament's concept of a supposedly 'single market' which appears not really to exist when it comes to whisky. I'll not re-cover old ground but [that E-Pistle can be read here](#).

Anyway, it seems I passed the dreaded initiation ceremony and have now been fully certified as a Maniac, which some say is more than appropriate for me.

Life as a Maniac started slowly, or should I say as a newbie to the group I took a back seat whilst I tried to fully get to know everyone and not make a total fool of myself. Varied discussions came and went and I gradually felt more comfortable joining in a little more.

During early summer of 2011 Johannes began to enquire as to which Maniacs may like to be involved in our annual Malt Maniac Awards this year. Of course I volunteered, after many years of looking at the MMA from the outside, always awaiting December 1st and the official announcements of scores, opinions and the lucky medal winners, the thought of being a real part of the process was just too much to forego. I was then thrilled to be accepted as part of the jury for 2011 and was looking forward to the idea of receiving some of the best editions of the last year, along with possibly some of the not quite so 'best', but all to be tasted completely blind so as to avoid any pre-conceptions getting in the way.

Well, it seems the damn weather got in the way

What a glorious spring we had this year, hot, dry and very Summer-ish. Then came summer itself which was pretty miserable, wet and not really existent, but this led to an extremely pleasant early autumn which was again much more like a summer.

Ahh yes, trust an Englishman to talk about the weather, but what has this to do with anything Maniacal?

Well, our Maniac Olivier has organized the MMA distribution centre for the past few years, but thanks to the strange weather in 2011 his harvest-time was fast approaching, a good two weeks earlier than usual. So, the call came from Johannes asking who may be interested in taking over the distribution centre for this year. Again, I perhaps foolishly, according to some folk like my wife, volunteered and after some discussion as to how things were usually done, I was accepted as distribution centre and Postmaster General for MMA

2011. Soon afterwards the group of jurors was established as was the Committee to oversee the proceedings this year and suddenly this 'newbie' of just under a year finds himself alongside such illustrious names as Johannes, Davin, Serge & Krishna right amongst the organisation of what we understand to be the most influential whisky competition on the annual calendar.

A Pallet of Glass

The onset of MMA 2011 was announced and we then began organising such trivial things as sample bottles. Yes, I know we need sample bottles, I know we needed to consider fourteen jurors (plus one extra set) and possibly somewhere around 200 different whiskies, but it was only during a discussion with Olivier that I finally understood the true magnitude of this as he said **"you know we're talking about a pallet of glass?"**

So it was; duly ordered and paid for, the said pallet of glass comprising almost 3500 sample bottles, accompanied of course by closures, or what I know as bottle tops was duly delivered to my garage.

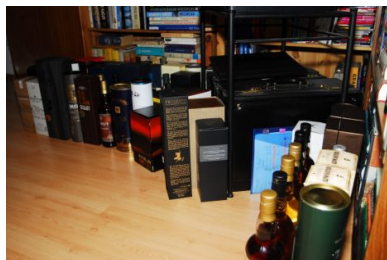


MMA 2011 was fast becoming a reality!

The Encroachment

A mere four days after MMA 2011 was announced, bottles began to arrive at what was to be known as "The German distribution centre". I housed them temporarily in my study whilst I photographed and detailed each one to make Johannes' task easier when he comes to collate our (blind) opinions and scores ready for the 1st December announcement.

Three bottles soon became 11 bottles, then 15 bottles, then 29 and on to 41 bottles and then 76 ... my normally clear study was fast filling with bottles encroaching towards my desk!



MMA 2011 was really gaining an impetus and was testing the limits of storage of my study floor, but no worries, more space was found, bottles were re-ordered to maintain my already begun numbering system and our two cats were basically banned from entering, even though neither has so far been known to even try a dram!

One rather notable day was 8th September when a courier arrived, parcel in hand, but after I signed for it he enquired if "**A Mr. Matt**" lived at this address.

"No, sorry, there's nobody of that name here" I apologised.

"Are you sure?" He enquired before adding "Just a minute" and disappeared down my driveway only to return with a colleague and another parcel in hand.

"Oh sorry" he said, "It is for you Mr. Wood" handing me a parcel whose first address line read "**Malt Maniacs Awards**", he'd really assumed this was for **Mr. Malt!**

Manic times indeed

The deadline for receipt of entries had been fixed at Saturday 8th October as that was the weekend we would be 'filling', meaning opening all entries and re-pouring them into our sample bottles, but more of that later.

By Monday 3rd October a further proliferation of boxes and cartons had arrived, taking the total to around 120 bottles which I duly finished cataloguing and photographing that day which just happened to be a public holiday here in Bavaria, so at least our Postie was given a respite for one day.

Little did I realise what was about to hit on Tuesday and Wednesday!

From 76 bottles just over a week ago the count had suddenly mushroomed to around 120 by the end of it and then, on Tuesday 4th I set about collecting a few packages that had been left in various corners of the town whilst I was unavailable during the previous couple of days. A local supermarket was an agent for one of the couriers – two more parcels.

I live at the end of a small cul-de-sac and a further four parcels had been left with three of the neighbours, thank you to all for your tolerance and patience, especially the dear old lady just down the street who was wondering why our normally very quiet street was suddenly such a hive of activity.

Then the Postie and couriers started arriving, an activity which continued through Tuesday and Wednesday and saw my study floor almost filled with something like 146 bottles and the route from door to desk suddenly a rather treacherous one.

The manic activity continued, or even mushroomed further with the arrival of more bottles on Thursday and Friday which led to a final count of 171 entries by Friday evening, with no further deliveries on Saturday.

MMA 2011 was now set at an almost perfect count of 171 entries which we all considered to be much more manageable than the 262 submitted in 2010. In fact we had put some measures in place to try and keep the number to around this figure. An act that our jurors welcomed!

Crazy Englishmen and their strange clubs or MMA 2011; Taxing Times

I mentioned a neighbour above; the poor old lady in her 80's who was wondering just what was going on. Well, my wife collected the parcel she was holding for me and just felt that trying to explain The Maniacs, MMA 2011 and all the paraphernalia around it, would be a little too much for the poor old dear so by way of explanation she just told her of her husband, a typically eccentric Englishman and some crazy club or society he was in. "**Ah yes,**" replied the old dear "**I understand**".

An absolute gem!

At the onset of this piece I reminded you of my original (Foreign Correspondent) E-Pistle on our 'European single market – but not when it comes to whisky' and so, it seems, this subject follows me around, or even vaguely haunts me.

Following the publication of that E-Pistle I received much positive feedback from readers and, during the earlier part of this year I was contacted by a whisky connoisseur and collector in one of our more taxing EU Member States, informing me of his current predicament. He had been sent a couple of collectible bottles by a friend in another EU Member State which his local customs people had confiscated, sending him a letter saying the bottles would be destroyed. I helped and advised as much as I could but the customs seemed resilient, they were saying that they **thought** the law stated that no more than one bottle may be sent by a private person to another, but couldn't actually prove it or show where the law was stated.

Long story short – he finally received his bottles from them.

As I said; this subject is here to haunt me and was even an integral part of the German MMA distribution centre.

Shortly into the period when bottles were arriving I received a letter from my own local customs (prevention) officers informing me they had a parcel which I was invited to call in and discuss.

I duly arrived on a Monday morning all fresh and breezy to be greeted by a female customs officer who was apparently out to show her renowned Civil Servant efficiency.

"What do we have here" she asked.

"I've no idea" replied I.

"But you must" she insisted.

"Well, I assume it could be whisky" I offered.

This now piqued her interest and she asked me to open the parcel, which I did to find three bottles of whisky from a non-EU destination.

She refused to accept any concept of them being a 'gift' or not paid for and was intent on her slice of VAT and alcohol duty.

She also couldn't believe that I had no idea or proof of value, which I really hadn't, so she spent half an hour trawling the internet looking for something similar which she eventually found in some remote corner of our planet.

Duly satisfied, she declared that she would use these as a basis even though they weren't identical bottles as I couldn't offer anything better.

Some minutes later after much typing and whirring of printer she presented me with an invoice for what I considered to be an extortionate amount and which I refused to pay.

"But then we'll have to send them back" she said.

"Good, then do that" I replied and left the office.

Much discussion followed with the MMA 2011 Committee and all were adamant that I shouldn't have to pay such tax and duty for MMA entries.

I spoke directly with the sender and advised how best to re-send the parcel and at least reduce the amount to pay, but sadly, this was the one parcel which never made it into MMA 2011.

A couple of days later one courier arrived with a parcel the size of a single bottle and demanded payment of €122 "Umsatzsteuer" which is business turn-over tax.

"But I'm not a business" I insisted (which is 100% true).

No, it didn't matter, he was intent on collecting his tax so again I gave the parcel back to him and said *"then send it back"*.

Somehow I feel he didn't expect this and appeared gob smacked but what could he do other than drive away with the parcel.

A day or two after this, the same courier company called and asked if I really wanted the parcel returning?

"Well, I'm not a business and I won't pay that tax" was my reply.

It seems that another few days later, whilst I was at work, my wife received another call from the same courier asking if I **"really really"** wanted to send it back.

She spent some time talking to the couriers, explaining a little about The Maniacs and MMA 2011 and her rather eccentric English husband and this funny club or society he was involved with as a hobby.

"Ah yes, I understand" said the woman.

The same parcel was delivered three days later with nothing to pay!

Then another dreaded letter arrived from my same local customs (prevention) officers inviting me for a further consultation regarding a parcel which had arrived.

Their office is quite close to where I work so I took it along the following day and called in after work.

Unlike my first visit which was a Monday morning, this was now Friday evening and a mere 30 minutes before they were due to close for the weekend.

"Ah hello again, more alcohol spirit is it?" Asked the supervisor in the office as he turned to a colleague and said *"Mr. xx, could you deal with this please?"*

I'll try to keep this short, but the ensuing conversation was as such:

"Mr. Wood, what do we have here?"

"I'm not really sure but it could be whisky" was my reply.

"Well you must know, you bought it" he enquired.

"No, not really. People send me whisky and I write about it" I offered as I considered this more understandable for him than Maniacs, MMA etc

"Hmm nice!" He said with a smile.

*"But what is it **exactly**?"*

"I really don't know, the box is closed and I can't see inside it"

I then opened the box to find a rather nice selection of 6 bottles.

"So, what do they cost?" he asked as he said *"we need to calculate the VAT and alcohol duty"*.

My reply stated that I really didn't know the typical costs and that I had no way of proving them anyway.

"Then we'd have to send them back" He explained as his weekend was nearing.

"OK, then so be it" I said as I turned to the door to leave.

"No, come back" he insisted, adding *"you claim to be the whisky expert, can't you tell me what they're worth?"*

I'm now detecting some kind of game with the chap so I decide to play along as I take out one bottle and declare

"Ah yes, this is from a little-known distillery and really isn't worth much, about €30 I would guess"

"There you go" he said, *"now we have a starting point. What about the next one?"*

Taking out the next bottle I offered

"This one is a little more valuable, perhaps €40" I suggested holding up a rather nice OB single cask bottling.

"Ahh, €40 this time, good. Next one"

Taking out another single cask bottling but of a greater age I didn't need to suggest anything as he saw the distillery name and said *"OK, another like the last, €40"*

The third bottle was a much older single cask from the same distillery and again he suggested €40 without any input from me.

So it continued until all 6 bottles had been covered and at which point he declared "now we have a total" (which was only just over €200) "and I can work out the VAT, but we still need the alcohol strengths to work out alcohol Duty. This one is almost 60%, so is this one" he said as he looked at two labels.

"But this one is only 40%" I said whilst holding up another.

"No, I really don't want to go through 6 different strengths, can't we agree an average?" He asked, offering "how about 54%?"

Sensing the occasion I suggested 52% and so it was, he accepted my offer!

He then turned to his desk saying that he could now work out my final bill.

"But if it's too much I still won't be able to pay" I stated, adding "how much do you think it might be?"

"I would guess about €50 to €60" He suggested.

"Hmmm, that seems quite high, but I would accept something like €40 to €50" I returned.

"Let's see" he said with a glint in his eye and a glance at the time.

Again, after much typing and whirring of printer he returned with an invoice and happily announced "**That'll be €27 please!**"

I duly paid, accepted the receipt to prove payment and left with six rather excellent whiskies and possibly a happy customs man who realised this was better than the cost of the bottles being returned and no income.

The filling weekend

"Time and tide wait for no man" is an old saying in England and so it was; we had discussed who would help during the weekend of 8th & 9th October known as "Filling Weekend" and as the saying goes, the time duly arrived.

The idea was that Krishna would fly in from India (yes really!) on the Thursday and begin preparations whilst I toddled off to work and left him to it. Friday would see Pit Krause join us from just up the road in Regensburg and then Oliver Klimek would help on the Sunday.

An old friend Gareth came along to help for the whole weekend and my wife Sabine who had mastered Customs so expertly, made herself available as supporting cast in the kitchen.

Poor Krishna spent the whole of Friday sticking MMA-numbered labels on sample bottles, a task which he gladly handed over to Pit when he arrived so that he and I could start filling a couple of bottles and work out the best system for the rest of the weekend.

Gareth organised sample bottle logistics to perfection as he kept us supplied with full bottles and their correctly numbered sample bottles, bottle tops, sorry closures and also removing the (almost) emptied large bottles.

This may sound easy and quick, but just to put it into perspective; we had three tables filled with 171 bottles of whisky and five, or was it six, removal boxes filled with over 2500 empty sample bottles, then two boxes containing the bottle tops, sorry closures.

Basically:



MMA 2011

From left to right; Krishna, Oliver & Keith

Saturday was a massively successful day, leaving not much left to do on Sunday other than the last few bottles and get Krishna back to the airport for his long trek home.

I can just imagine Krishna returning to work and being asked "What did you do over the weekend Krishna?"

"Oh not much really, I flew just over 8,500 miles, stuck 2,500 labels on bottles then poured 171 bottles of whisky into them over three days and brought a set back home with me".

Meanwhile, back at the customs

I forgot to mention that I work at the airport as a cargo driver. This means I am responsible for getting cargo and post shipments to and from the aircraft and each day there are four flights which almost always carry up to a tonne and a half of cargo and, or post. The post is invariably from one certain far-away country, so guess what label my box of six bottles had that I spoke of in my above customs *negotiation*?

Yes, I had almost certainly helped unload that box from the aircraft and transport it to the Post-handling area which in turn passed it to the friendly customs people!

Poetic justice or what?

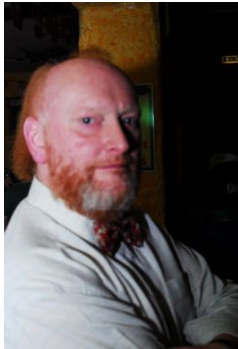
The German distribution centre closes for 2011 or what happened to No.55?

So, as I write this article the distribution centre has closed its doors for 2011 and all parcels are under way to their recipients. In fact I now hear that all except one have been successfully delivered and one of them has even been scattered around a living room:



So it is; 15 parcels each of 171 samples numbered 1 to 172, but missing a number 55 are currently being sampled by almost all of the jurors, hopefully the last parcel will arrive very soon. The sampling is totally blind with no information about distillery, country of origin or even alcoholic strength. The jurors have until late November to sample the whiskies, write their notes and scores, all done in their home environments and with each whisky being granted adequate time and often tried two or three times in comparison with various others.

Now back to my own sampling schedule – taxing times indeed!



Keith Wood was born in Yorkshire, England in the summer of '59 but moved to Bavaria in 1998. Whisky has been a major hobby for Keith for more than 25 years and for a while he even owned a whisky bar in Munich which boasted more than 150 single malts. Unfortunately the bar closed in 2009 but he is once again enjoying his hobby to the full, especially after being invited into The Maniacs in January 2010. His website [Whisky Emporium](#) enjoys some success and amongst other things is home to [Keith's personal tasting notes](#) and whisky musings on his "Dram-atics" blog-esque page. His tasting notes currently number 750, cover almost all Scottish and many international distilleries and are growing on an almost daily basis.