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## Overview

### **What this standard is about**

This standard is about managing the correct authorisation for excise warehouse premises. It includes ensuring that all registrations, approvals and guarantees are in place. Management of authorisations is key to ensuring the warehouse complies with Her Majesty's Revenue & Customs (HMRC) and other relevant legislative requirements.

### **Who this standard is for**

This standard is relevant to all individuals involved in managing excise warehouse operations.

## Performance criteria

You must be able to:

1. Contribute to the management and maintenance of current **excise warehouse-keeper authorisation** for the organisation and premises
2. Contribute to the management and maintenance of current **excise warehouse** approval and **duty deferment** for the organisation
3. Comply with conditions set out in law and **Her Majesty's Revenue & Customs** notices as well as any specific conditions imposed
4. Carry out regular reviews or audits of **conditions of approval** to ensure compliance with changes in legislation
5. Promptly notify **Her Majesty's Revenue & Customs** of any changes to organisational business activities
6. Carry out **due diligence** checks to ensure customers are genuine traders and aware of their responsibilities in respect of **excise goods**
7. Confirm customers hold appropriate approvals to receive and store the relevant category of **excise goods**
8. Monitor possible requirements for other types of **authorisation** and approvals
9. Contribute to the management and maintenance of **guarantees** at the level required to cover both premises and movement of **duty suspended** goods
10. Comply with relevant regulations and legislation in accordance with regulatory authorities
11. Ensure all relevant public notices are maintained, accessible and current

## Knowledge and understanding

You need to know and understand:

1. The obligations and conditions which **Her Majesty's Revenue & Customs** imposes upon **excise warehouse-keepers**
2. The type of premises approval held and the specific requirements
3. What conditions are specified in your organisation's approval for excise warehouse premises and activities
4. Company procedures that are in place to ensure compliance, taking account of relevant changes to regulations, legislation and possible remedial actions required
5. Who to contact, where appropriate, and procedures for amending approval
6. What constitutes a legitimate business and the consequences of not following **due diligence** and compliance
7. The types of approvals, what approvals are required and the types of conditions that may apply
8. Different types of approvals and **authorisations** available and the possible benefits and limitations of each
9. The different types, levels and review/ timescales requirements for **guarantees** e.g. **Simplified Import VAT (SIVA) Excise Payment Security System (EPSS)**
10. Where to find relevant legislation and sources of information and the implications of non-compliance
11. The importance of maintaining and displaying public notices in the workplace

## Glossary

### **Authorisation**

Any approval or registration provided by HMRC to allow the dealing in Duty-suspended goods.

### **Excise Warehouse-keeper**

An authorised and registered occupier of an excise warehouse, in accordance with the 'Warehouse-keepers and Owners of Warehoused Goods Regulations 1999'

### **Duty Suspended Goods**

Any Excise goods on which UK Duty has not been paid.

### **Duty Deferment**

Duty deferment is a system whereby HMRC allow excise duty liabilities in a return period to accumulate and be paid by direct debit on appointed dates after the end of the period. It is a form of credit arrangement underwritten by a financial guarantee provided by the deferment account holder

### **Excise Warehouse**

A place approved by HMRC for the holding of goods on which Excise Duty and VAT is suspended.

### **Excise Goods**

Goods subject TO Excise Duty for example, beer, wine, made-wine, cider, sherry, spirits, mineral oils, cigarettes and other tobacco products.

### **Conditions of Approval**

Any conditions specified in the Warehouse Approval letter or other documents.

### **Due Diligence**

Reasonable steps taken by a person to avoid committing an irregularity or offence, for all businesses to carry out checks to establish the credibility and legitimacy of their supplies, customers and suppliers.

### **Guarantee**

An undertaking given by the guarantor to pay HMRC a sum of money up to the level of the guarantee when they request such a payment.

### **Her Majesty's Revenue and Customs**

The department created from the merger of HM Customs & Excise (which had

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responsibility for indirect taxes such as VAT and excise duties) and the Inland Revenue (which had responsibility for direct taxes such as income and corporation tax).

**Excise Payment Security System (EPSS)**

A system whereby HMRC allow on application a deferment account holder to reduce or eliminate their duty deferment guarantee after a review of payment history.

**Simplified Import VAT (SIVA)**

This is a scheme to allow import VAT to be deferred with reduced security.

SfLBW1

Manage the authorisation, guarantees and approval for excise warehouse premises - HP8Y 04



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