
Overview

What this standard is about

This standard is about managing the receipt of duty suspended and duty paid excise goods received and the duty requirements for stored goods. It covers your organisation and Her Majesty's Revenue & Customs (HMRC) requirements for documentation, receipt and storage of goods. The standard is aimed at the Authorised Warehouse Keeper who is approved to own or hold duty paid and duty suspended goods. It also covers what to do in the event of identifying and recording discrepancies that may occur while receiving goods.

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. Confirm incoming **goods** are expected and in accordance with your warehouse premises approval
2. Check that **goods** received are accompanied by correct and valid documentation
3. Identify and confirm **duty status** and **duty point** of **goods** being received
4. Manage organisational procedures to ensure **goods** are checked and comply with relevant paperwork and investigate any **discrepancies**
5. Record and investigate any **discrepancies** in line with organisational and Her Majesty's Revenue & Customs reporting and documentation requirements within own responsibility
6. Manage and check that **duty suspended**, **duty deferred** and **duty paid** excise **goods** are stored in the approved warehouse location and appropriately marked
7. Check that **goods** are booked into the system in accordance with organisational and **Her Majesty's Revenue & Customs** requirements
8. Raise, record and mark stock accounts as required and authorised
9. Confirm receipt of **goods** in accordance with relevant organisational and **Her Majesty's Revenue & Customs** requirements
10. Confirm **goods** comply with organisational and **Her Majesty's Revenue & Customs labelling and marking requirements**
11. Confirm that customer **returns** are correctly recorded and accounted for in line with organisational and **Her Majesty's Revenue & Customs** requirements

Knowledge and understanding

You need to know and understand:

1. The organisation's procedure for control of **goods** inwards and **approval conditions** including **duty point**
2. The correct documentation to accompany different types of receipt i.e. imports, UK warehouse, **European Union** warehouse or duty paid and the procedures to follow if **goods** arrive without the correct documentation
3. The different status of **duty suspended** and duty paid excise **goods** and how to identify them e.g. imported goods
4. The procedure that applies to receiving or refusing bonded **goods**, including only receiving **goods** identified on the original order taking account of expiry dates and batch numbers
5. The different types of **discrepancies** that need recording and the appropriate method for reporting
6. How to store **goods** received and what constitutes secure storage and correct locations
7. How to carry out booking in of **goods** being received and **Her Majesty's Revenue & Customs** requirements for correct booking including the different types of systems available and the consequence of incorrect information
8. Company procedures regarding receipt of **goods** including updating of **Excise Movement Control System (EMCS)**, stock accounts and other systems
9. How legislative requirements differ from product to product e.g. duty stamps
10. **Her Majesty's Revenue & Customs** requirements and organisational procedures for recording customer **returns** and the consequences of incorrect information i.e. **duty status**

Glossary

Approval conditions

Authorisation is required from **Her Majesty's Revenue & Customs** (HMRC) to deal in **duty-suspended goods**, to operate as an excise warehouse-keeper, approved as a registered owner, duty representative or registered consignor. Regular reviews of existing authorised excise warehouse-keepers and excise registered businesses are conducted by **Her Majesty's Revenue and Customs** to ensure compliance

Authorisation

Any approval or registration provided by **Her Majesty's Revenue and Customs** to allow the dealing in **duty-suspended goods**

Duty status

An indicator in the warehouse records as to whether any excisable goods are excise duty suspended or duty paid

Discrepancies

It is a warehouse-keeper's responsibility to maintain tight controls on all operations and to accurately record any discrepancies, gains or losses. Any gain resulting from the operation must be immediately added to the appropriate stock account; any loss should be recorded and investigated

Her Majesty's Revenue and Customs (HMRC)

The department created from the merger of Her Majesty's Customs & Excise (which had 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)

Goods

Any goods or items store in the warehouse that attracts excise duty

Labelling and marking requirements

Requirements for the correct labelling and identification of goods and stock, in accordance with Her Majesty's Revenue and Customs requirements

Returns

Goods returned to the manufacturer or registered/rightful owner

European Union (EU)

A group of European countries that participates in the world economy as one

economic unit

Excise Movement Control System (EMCS)

Excise Movement Control System refers to an excise movement control system which is used for the movement of duty suspended excise goods within and between EU member states

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

Duty Point

A point as defined in various excise regulations when goods become liable to duty, as a result of a legitimate or irregular occurrence or movement

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