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## Overview

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

This standard is about the control and removal of duty suspended and duty paid goods from an excise warehouse. Particular attention is paid to the recording of goods removed and the reporting of duties paid. Differences and discrepancies must be accurately identified and recorded.

The standard is aimed at the Authorised Warehouse Keeper or those who contribute to this role.

The use of ICT and organisational systems is important as well as following Her Majesty's Revenue and Customs (HMRC) and legislative guidelines for the accurate recording of duty paid and duty incurred from the removal of goods.

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

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

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## Performance criteria

You must be able to:

1. Carry out organisational checks and procedures for customers to ensure they comply with **due diligence**
2. Comply with organisational procedures for checking and validating **movement guarantees** and current regulations for moving **goods**
3. Use recognised system checks for recording final destination and authorisations to receive **goods** and stock
4. Confirm all commercial documentation is accurately prepared in line with organisational requirements
5. Confirm all **Her Majesty's Revenue & Customs documentation** is accurately prepared in line with **Her Majesty's Revenue & Customs** requirements
6. Check that **excise movement control systems** or alternative systems are operated in line with relevant legal and organisational requirements prior to the removal of **goods** from the excise warehouse
7. Prepare and enter export documentation in line with compliance and organisational requirements
8. Carry out relevant organisational and **Her Majesty's Revenue & Customs** procedures for **submission** and **declaration** of duty incurred
9. Ensure the recording of duty is carried out in detail, prior to the removal of **goods**
10. Control the removal of **duty suspended, duty deferred** and **duty paid goods** from an excise warehouse
11. Ensure that all movements are finalised on the appropriate **Her Majesty's Revenue & Customs** systems and that any **discrepancies** are reported to the **responsible person** within the organisation and **Her Majesty's Revenue & Customs** as appropriate.

## Knowledge and understanding

You need to know and understand:

1. Your responsibilities and relevant legislation that applies to the organisation in relation to controls, checks and **due diligence**
2. Your responsibilities and what to do when **due diligence** checks reveal the need for remedial action to be taken to prevent fraud or irregularities occurring
3. Where to locate and how to use and interpret relevant procedures for **movement guarantees**
4. The differing types of authorisation, legal implications and importance of **'Systems for Exchange of Excise Data'(SEED)** checks
5. The differing types, and requirements for, commercial documentation and the organisational process for updating information in relation to **duty suspended, duty deferred** and **duty paid goods**
6. The responsibilities of third party warehousing and clearing agents in relation to **Her Majesty's Revenue & Customs** documentation
7. The types of **Her Majesty's Revenue & Customs** documentation and organisational procedures for updates
8. The reason for Excise Duty Control Systems and mandatory declarations, including how to input information and the submission process to **Her Majesty's Revenue & Customs**
9. The types of systems used specific to **goods** being exported to non-European and European countries
10. The different types of systems used and the organisational processes and procedures for the removal of **goods**
11. The different types of **submission** documentation and the organisational processes and procedures for ensuring correct **declaration** of duty
12. How to control the removal of **duty suspended** and duty paid **goods** from an excise warehouse
13. The correct methods, procedures and frequency of **declarations** to **Her Majesty's Revenue & Customs**
14. The importance of accurate recording, reporting and correct documentation to accompany **goods** removal and why legal requirements must be adhered to e.g. using the Excise Movement Control System (EMCS) or **Electronic Administrative Documents (EAD)**

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## Glossary

### **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

### **Movement guarantees**

This is a requirement in relation to security, to provide a guarantee which will cover the maximum amount of duty suspended in a single movement.

### **SEED checks**

Refers to a recognised 'System for Exchange of Excise Data' used to check that companies to whom excise duty suspended goods are being consigned are legitimately authorised by the authorities in United Kingdom (UK) or European Union (EU) member states to receive them

### **Her Majesty's Revenue and Customs (HMRC)**

The department created from the merger of HM 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).

### **Excise Movement Control Systems (EMCS)**

Refers to an 'Excise Movement Control System' which is used for the movement of duty suspended excise goods

### **Electronic Administrative Documents (EAD)**

This is completed by the dispatch warehouse prior to the movement of the goods using the EMCS

### **Submission**

A formal notification submitted to Her Majesty's Revenue and Customs

### **Declaration**

A formal notification to declared to Her Majesty's Revenue and Customs

### **Responsible person**

A named person within the organisation, this will either be: the sole proprietor of the business, one of the partners if the business is a partnership, or a director or the company secretary or an authorised signatory if the business is a

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corporate body

**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

**Discrepancies**

It is a warehouse-keeper's responsibility to maintain tight control 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 goods account; any loss should be recorded and investigated

Control the removal of duty suspended and duty paid goods from the excise warehouse

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**Suite** Warehousing and Storage

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