
Overview

What this standard is about

This standard is about the receiving and safe storage of duty paid and duty suspended goods in warehousing and storage facilities.

Particular attention is paid to the Her Majesty's Revenue and Customs (HMRC) and legal requirements that relate to excise goods and the various storage conditions that are required for the excise goods to be fit for purpose and stored in a safe/secure location. Users of this standard will need to ensure that practice reflects up-to-date information, policies, organisational procedures and legislation in relation to duty and excise requirements.

Who this standard is for

This standard is relevant to all warehousing operatives in logistics operations and relates to other personnel involved in the receiving and storage of duty suspended and duty paid goods.

Performance criteria

You must be able to:

1. confirm tasks, priorities and responsibilities clearly with the relevant person in relation to the receiving and storage of **duty paid or duty suspended goods**
2. follow health and safety procedures relating to **Personal Protective Equipment**, moving, handling and receiving **goods**, and placing **goods** in the correct holding and storage areas
3. check and confirm deliveries against the delivery note and original order to identify any discrepancies
4. report and record any variations and discrepancies to the relevant person and in the appropriate format
5. sign for the received order when you are satisfied all items are received and fit for purpose and identify the correct **storage areas or locations**, and any special storage requirements for received **goods**
6. place received **goods** into the correct **storage areas or location** taking account of security requirements, **Her Majesty's Revenue and Customs** and organisational procedures
7. take any special storage requirements into consideration in a manner that supports **goods** rotation
8. notify the **appropriate person** of the availability of **goods** for a specific or outstanding order
9. follow organisational procedures for safe storage, control and disposal of **hazardous substances** in accordance with **Health and Safety Executive legislation**
10. carry out checks of **storage areas** and their environment at regular intervals to ensure they meet organisational guidelines and remain fit for purpose
11. carry out **goods** checks according to **Her Majesty's Revenue and Customs** and organisational guidelines to ensure stock remains fit for purpose and in sufficient quantity
12. take appropriate action to resolve problems within the **storage areas** and environment
13. promptly deal with requests for **recalls or forgery alerts** for goods following organisational guidelines and procedures
14. complete all relevant documentation in accordance with **Her Majesty's Revenue and Customs** and organisational procedures for received **goods, goods** rotation, **goods** checks, and damaged **goods**

Knowledge and understanding

You need to know and understand:

1. your responsibilities and the current **Her Majesty's Revenue and Customs** legislation that applies to receiving, storing, and maintaining duty suspended and duty paid **goods**
2. requirements for **Personal Protective Equipment** and methods for maintaining your equipment and work area
3. the organisational procedures and all relevant legal, health and safety and operating requirements for safe and secure storage
4. the control of **hazardous substances** and the health and safety requirements related to **duty paid** or **duty suspended goods**
5. how to record and report discrepancies
6. the health and safety requirements related to receiving, storing, sampling and maintaining bonded excise **goods**, including the disposal of out of date, damaged or contaminated and quarantining **goods**
7. the procedures that apply to receiving excise **goods** including only receiving goods identified on the original order, expiry dates and batch numbers
8. the procedures and actions to take immediately when **forgery alerts** or company **recalls** are received
9. the different storage and security requirements for different types of **goods** and why they are important
10. how to store **goods** in the correct secure storage area or location
11. the role and purpose of an effective **goods** receiving system and how this effects daily operations
12. how to carry out **goods** management including the rotation of **goods** and checking expiry dates of goods how to identify damaged, contaminated or deteriorated **goods**
13. the action to be taken if **goods** are beyond expiry date, damaged, contaminated , have an inconsistent batch number or a batch number for which forgery alerts or recalls have been issued
14. how to input and retrieve **goods** information and data
15. how to maintain correct and accurate documentation including back-up systems in case of ICT failure

Glossary

Personal Protective Equipment (PPE)

Personal protected clothing and equipment; work-wear

Storage areas or locations

Including caged/secure work areas, full warehousing facilities and partially-bonded warehouse facilities

Duty

A form of taxation levied on excise goods when they pass a duty point and payable to HMRC

Goods

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

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)

The Health and Safety Executive (HSE)

The national independent watchdog for work-related health, safety and illness. It acts in the public interest to reduce work-related death and serious injury across Great Britain's workplaces

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

Appropriate person

Supervisor, line manager, work colleague

Hazardous substances

This could include spirits, lighter fuel, watch batteries etc.

Recalls or forgery alerts

Information sent to the organisation in relation to suspected forgery of goods, or relating to goods that do not make current safety standards for human consumption or use

Developed by Skills for Logistics

Version Number 1

Date Approved December 2014

Indicative Review Date December 2017

Validity Current

Status Original

Originating Organisation Skills for Logistics

Original URN SfLBW6

Relevant Occupations Import; Warehouse and distribution; Goods handling and storage occupations; Storage and Retailing

Suite Warehousing and Storage

Keywords Warehousing; excise; storage; excise; goods; receive; duty suspended; duty paid
