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## Overview

This standard is about managing the receipt of duty-suspended and duty-paid excise goods. It covers your organisation's 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.

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

## Performance criteria

### *You must be able to:*

1. confirm that incoming **excise goods** are expected and comply with your warehouse approval conditions
2. check that **excise goods** received are accompanied by valid documentation
3. confirm the **duty status** and **duty point** of the **excise goods** being received
4. manage organisational procedures for checking **excise goods** and complying with relevant paperwork, and investigate **discrepancies**
5. report **discrepancies** in accordance with organisational and **Her Majesty's Revenue and Customs (HMRC)** requirements
6. manage and check that **duty-suspended, duty-deferred** and duty-paid **excise goods** are stored in the approved warehouse location
7. check that **excise goods** are booked into the organisation's booking system in accordance with organisational and **Her Majesty's Revenue and Customs (HMRC)** requirements
8. raise, record and mark stock accounts as authorised
9. confirm receipt of **excise goods** in accordance with the relevant organisational and **HMRC** requirements
10. confirm that **excise goods** comply with organisational and **Her Majesty's Revenue and Customs (HMRC) labelling and marking requirements**
11. confirm that customer **returns** are recorded and accounted for in accordance with organisational and **Her Majesty's Revenue and Customs (HMRC)** requirements

## Knowledge and understanding

*You need to know and understand:*

1. your organisation's procedure for control of **excise goods** inwards, and approval conditions including **duty point**
2. the documentation to accompany different types of receipt
3. the relevant legal and organisational procedures to follow if **excise goods** arrive without the required documentation
4. the different status of **duty-suspended** and duty-paid **excise goods** and how to identify them
5. 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
6. the different types of **discrepancies** that require recording and the organisational procedures for reporting them
7. how to store **excise goods** received and what constitutes secure storage and required locations
8. how to undertake the booking in of **excise goods** being received and **Her Majesty's Revenue and Customs (HMRC)** requirements for booking, including the different types of booking systems available and the implications of recording incorrect information
9. your organisation's procedures for managing the receipt of **excise goods** including updating of stock accounts and other organisational systems
10. how the relevant legislative requirements differ from product to product
11. the relevant **Her Majesty's Revenue and Customs (HMRC)** requirements and organisational procedures for recording customer **returns**, and the implications of recording incorrect information

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## Glossary

**Authorisation:** any approval or registration provided by **Her Majesty's Revenue and Customs (HMRC)** to allow the dealing in **duty-suspended goods**

**Discrepancies:** any information or differences between what is expected and recorded within the goods control system.

**Duty deferment:** 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:** when goods become liable to duty, as a result of a legitimate or irregular occurrence or movement

**Duty status:** an indicator in the warehouse records as to whether any excisable goods are excise duty-suspended or duty-paid

**Duty suspended goods:** any excise goods on which UK duty has not been paid

**Excise goods:** any goods or items stored in the warehouse that attract 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)

**Labelling and marking requirements:** requirements for the correct labelling and identification of goods and stock, in accordance with HMRC requirements

**Returns:** goods returned to the manufacturer or registered/rightful owner

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