

Receive and store duty suspended and duty paid excise goods

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**Overview**

This standard is about receiving and storing duty-suspended and duty-paid excise goods. Duty is a form of taxation levied on excise goods when they pass a duty point and is payable to Her Majesty's Revenue and Customs (HMRC).

This standard is also about HMRC and the legal requirements for storing excise goods in safe and secure locations that are fit for purpose. Users of this standard will confirm that practice reflects up-to-date information, policies, organisational procedures and legislation in relation to duty and excise requirements.

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.

## Receive and store duty suspended and duty paid excise goods

**Performance criteria***You must be able to:*

1. confirm tasks, priorities and responsibilities with the **relevant person** in relation to receiving and storing duty-paid or **duty-suspended excise goods**
2. follow health and safety procedures relating to **Personal Protective Equipment (PPE)**, moving, handling and receiving **excise goods**, and placing the **excise goods** in the required **storage areas or locations**
3. confirm deliveries against the delivery note and original order
4. identify, record and report **discrepancies** to the **relevant person**
5. confirm all items have been received and are in accordance with the order requirement and sign for the received order
6. identify the relevant **storage areas or locations** for received **excise goods**
7. place received **excise goods** into the required **storage areas or locations** in accordance with the relevant organisational and **Her Majesty's Revenue and Customs (HMRC)** requirements
8. consider storage requirements that support the rotation of **excise goods**
9. notify the **relevant person** of the availability of **excise goods** for an urgent or outstanding order
10. follow organisational procedures for safe storage, control and disposal of **hazardous substances** in accordance with **Health and Safety Executive (HSE)** legislation
11. undertake checks of **storage areas or locations** to confirm they meet requirements, in accordance with organisational procedures
12. undertake checks of **excise goods** in accordance with relevant **Her Majesty's Revenue and Customs (HMRC)** and organisational requirements
13. identify and handle problems within the **storage areas or locations** and surrounding environment
14. process requests for **recalls or forgery alerts** for **excise goods** in accordance with organisational requirements
15. complete all relevant documentation in accordance with **Her Majesty's Revenue and Customs (HMRC)** and organisational procedures

## Receive and store duty suspended and duty paid excise goods

## Knowledge and understanding

*You need to know and understand:*

1. your responsibilities and current **Her Majesty's Revenue and Customs (HMRC)** legislation applicable to receiving, storing and maintaining **duty-suspended** and duty-paid **excise goods**
2. the requirements for **Personal Protective Equipment (PPE)** and methods for maintaining your equipment and work area
3. the organisational procedures and relevant **legal, safety and operating requirements** for safe and secure storage of **duty-suspended** and duty-paid **excise goods**
4. how to control **hazardous substances**, and the health and safety requirements relating to duty-paid or **duty-suspended excise goods**
5. how to record and report **discrepancies** in accordance with organisational requirements and procedures
6. the relevant health and safety requirements relating to receiving, storing, sampling and maintaining bonded **excise goods**, including the disposal of out-of-date, damaged or contaminated and quarantined **excise goods**
7. the organisational procedures that apply to receiving **excise goods** including only receiving goods identified on the original order, expiry dates and batch numbers
8. the actions to take when **recalls or forgery alerts** are received
9. the storage and security requirements for **excise goods**
10. how to store **excise goods** in the required secure **storage areas or locations**
11. the role and purpose of an **excise goods** receiving system and how it supports daily operations
12. how to undertake **excise goods** management, including the rotation of **excise goods**, the management of expiry dates of **excise goods**, and how to identify damaged, contaminated or deteriorated **excise goods**
13. the action to take for **excise goods** that are beyond expiry date, damaged, contaminated, have an inconsistent batch number or a batch number for which **recalls or forgery alerts** have been issued
14. how to input and retrieve **excise goods** information and data in accordance with organisational procedures
15. how to maintain documentation including your organisation's

backup systems in case of ICT failure

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## Glossary

**Appropriate person:** supervisor, line manager, work colleague

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

**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

**Hazardous substances:** spirits, lighter fuel, watch batteries, etc.

**Health and Safety Executive (HSE):** 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

**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)

**Legal, safety and operating requirements:** safety regulations, codes of practice, load restrictions, working time regulations, transport regulations

**Personal Protective Equipment (PPE):** personal protective clothing and equipment, branded workwear

**Recalls or forgery alerts:** information sent to the organisation in relation to suspected forgery of goods, or relating to goods that do not comply with current safety standards for human consumption or use

**Storage areas or locations:** caged/secure work areas, full warehousing facilities and partially-bonded warehouse facilities

## Receive and store duty suspended and duty paid excise goods

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