
Overview

This standard is about the management and control of the storage of excise goods in the warehouse. It is about the recording, labelling, rotation and reporting of goods. The standard includes knowledge and understanding of the different goods monitoring systems and how information should be stored to meet both organisational and His Majesty's Revenue and Customs (HMRC) requirements.

This standard is relevant to all individuals involved in managing excise warehouse operations. The standard is particularly aimed at the authorised warehouse keeper or others contributing to this role.

Performance criteria

You must be able to:

manage, control and ensure that excise goods are stored in identifiable locations and marked in accordance with the relevant organisational requirements

2. confirm the storage locations of excise goods are identified and marked in accordance with the relevant His Majesty's Revenue and Customs (HMRC) requirements
3. mark and control excise goods so that they can be identified in your stock account by the relevant staff and visiting His Majesty's Revenue and Customs (HMRC) officers
4. update the relevant stock account whenever you move excise goods to a new storage location in your excise warehouse in accordance with the relevant organisational and His Majesty's Revenue and Customs (HMRC) requirements
5. confirm that warehouse operations are carried out in accordance with the relevant His Majesty's Revenue and Customs (HMRC) requirements and your excise premises approval
6. undertake inventory checks and complete stock takes in accordance with the relevant His Majesty's Revenue and Customs (HMRC) and organisational requirements
7. record and report discrepancies to His Majesty's Revenue and Customs (HMRC) in accordance with the relevant organisational and His Majesty's Revenue and Customs (HMRC) requirements
8. confirm that samples are recorded, duty accounted and paid, in accordance with the relevant His Majesty's Revenue and Customs (HMRC) requirements
9. record and report damaged excise goods in accordance with the relevant organisational and His Majesty's Revenue and Customs (HMRC) requirements
10. follow His Majesty's Revenue and Customs (HMRC) and organisational procedures for recording and acknowledging change of ownership
11. confirm that excise goods are handled safely in accordance with the relevant organisational and His Majesty's Revenue and Customs (HMRC) requirements
12. complete and submit the information and documentation required in relation to His Majesty's Revenue and Customs (HMRC) warehouse returns

Knowledge and understanding

You need to know and understand:

1. the types of storage locations used for excise goods, including locations approved for duty-suspended and duty-paid goods (or the appropriate labelling to identify duty-paid and duty-suspended goods in a co-storage warehouse)
2. how to manage and control the storage of excise goods in the warehouse
3. the ways and methods required to be used by His Majesty's Revenue and Customs (HMRC) to identify excise goods, including the warehouse location, individual racking locations and bulk storage lanes
4. how to identify excise goods and the stock-holding capacity and storage location
5. how to record and update excise goods movements, including the organisations systems used and His Majesty's Revenue and Customs (HMRC) Excise Movement and Control (EMCS) requirements
6. the conditions of your organisation's approval and general His Majesty's Revenue and Customs (HMRC) requirements relating to the storage of excise goods in the warehouse
7. the role and purpose of a stock-taking programme, including relevant His Majesty's Revenue and Customs (HMRC) requirements and the required timings e.g. to perform a full annual stock take or quarterly stock take
8. why it is important to check that the excise goods physically counted in the stock take are reconciled with the stock balances recorded in the stock accounts at the time of the stock take
9. the types of discrepancies that may occur with excise goods, how to report them and to whom
10. the types of damage that may occur to excise goods, the need for related investigations, how to report them and to whom
11. His Majesty's Revenue and Customs (HMRC) requirements for recording the sale and change of ownership of excise goods within the warehouse
12. the safe handling, storage and security requirements for excise goods and why they are important
13. the types of information required, how to submit it to His Majesty's Revenue and Customs (HMRC), and the implications of non-compliance

Glossary

Change of ownership: the sale of any excise goods to another person whilst they are in duty-suspension in the excise warehouse. This is important because of the effect on VAT liability

Discrepancies: any differences between what is expected and what is recorded in 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-suspended: any excise goods on which UK duty has not been paid

Excise warehouse: a place approved by HMRC for the holding of goods on which excise duty and VAT is suspended

Excise goods: any goods subject to excise duty, for example, beer, wine, made-wine, cider, sherry, spirits, mineral oils, cigarettes and other tobacco products

Excise Movement and Control System (EMCS): the computer system used to record duty-suspended movements of excise goods

His Majesty's Revenue and Customs (HMRC): the department responsible for controlling excise and customs warehousing (separate, but collectively referred to as bonded warehousing), including associated Excise Notices, in the UK

Identifiable locations: specific controlled and uniquely coded locations within a warehouse

Warehouse returns: Documentation completed and returned to HMRC in accordance with Excise Notices on a monthly basis

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Manage and control the storage of excise goods in the warehouse



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