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## 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 Her 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:*

1. 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 **Her 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 **Her 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 **Her Majesty's Revenue and Customs (HMRC)** requirements
5. confirm that warehouse operations are carried out in accordance with the relevant **Her 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 **Her Majesty's Revenue and Customs (HMRC)** and organisational requirements
7. record and report **discrepancies** to **Her Majesty's Revenue and Customs (HMRC)** in accordance with the relevant organisational and **Her Majesty's Revenue and Customs (HMRC)** requirements
8. confirm that samples are recorded, duty accounted and paid, in accordance with the relevant **Her Majesty's Revenue and Customs (HMRC)** requirements
9. record and report damaged **excise goods** in accordance with the relevant organisational and **Her Majesty's Revenue and Customs (HMRC)** requirements
10. follow **Her 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 **Her Majesty's Revenue and Customs (HMRC)** requirements
12. complete and submit the information and documentation required in relation to **Her 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 **Her 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 **Her Majesty's Revenue and Customs (HMRC) Excise Movement and Control (EMCS)** requirements 6. the conditions of your organisation's approval and general **Her 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 **Her 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. **Her 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 **Her Majesty's Revenue and Customs (HMRC)**, and the implications of non-compliance

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## 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

*\*Her 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

SFLBW3L

Manage and control the storage of excise goods in the warehouse  
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