
Overview

This standard is about managing the authorisation, guarantees and approval for excise warehouse premises. It includes confirming that all registrations, approvals and guarantees are in place. The management of authorisations underpins compliance with Her Majesty's Revenue and Customs (HMRC) and other relevant legislative requirements.

This standard is relevant to all individuals involved in the management of excise warehouse operations.

Performance criteria

You must be able to:

1. manage current **excise warehouse keeper authorisation* **for your organisation and premises*
2. manage current **excise warehouse* **approval* and **duty-suspended goods* **for your organisation*
3. confirm that the excise warehouse premises comply with conditions set out in law, **Her Majesty's Revenue and Customs (HMRC)* **Excise Notice 196* and all other relevant conditions imposed
4. undertake the required reviews and audits of **conditions of approval* **to confirm continued compliance with relevant legislation*
5. notify **Her Majesty's Revenue and Customs (HMRC)* **when there are changes to your organisation's business activities*
6. undertake **due diligence** **checks to confirm customers are genuine traders and aware of their responsibilities in respect of *excise goods*
7. check that customers hold relevant approvals to receive and store the relevant category of **excise goods**
8. monitor requirements for other types of **authorisation* **and approvals*
9. manage **guarantees* **to cover both premises and movement of *duty-suspended *goods*
10. comply with the relevant legislation, regulations and organisational requirements for excise warehouse premises
11. check that all relevant public notices are maintained, accessible and current

Knowledge and understanding

You need to know and understand:

1. the obligations and conditions that **Her Majesty's Revenue and Customs (HMRC)** **requires of *excise warehouse keepers*
2. how to manage the authorisation, guarantees and approval for excise warehouse premises
3. the types of premises approval held by your organisation and the relevant legal and organisational requirements relating to approvals
4. the relevant legal and organisational conditions that are specified in your organisation's approval for **excise warehouse *premises* and activities
5. your organisation's procedures for maintaining compliance, taking account of relevant changes to legislation, regulations and Excise Notices, and any remedial actions required
6. the procedures for amending approval and who to contact
7. the consequences of not following **due diligence* **and compliance*
8. the different types of approvals and **authorisations* **available* for an excise warehouse premises and the benefits and limitations of each
9. the different types and levels of **guarantees**, **e.g. *Simplified Import VAT (SIVA), Excise Payment Security System (EPSS)*, **and review the timescale requirements for these*
10. where to find information on the relevant legislation and Excise Notices for excise warehouse premises and the implications of non-compliance
11. how to maintain and display public notices in the workplace and why this is important

Glossary

****Authorisation:** **any approval or registration provided by HMRC to allow the dealing in duty-suspended goods
****Conditions of approval:** **any conditions specified in the warehouse approval letter or other documents
****Due diligence:** **reasonable steps taken by a person to avoid committing an irregularity or offence; for all businesses to carry out checks to establish the credibility and legitimacy of their supplies, customers and suppliers
****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 goods:** **any excise goods on which UK duty has not been paid
****Excise goods:** **goods subject to excise duty, e.g. beer, wine, made-wine, cider, sherry, spirits, mineral oils, cigarettes and other tobacco products
****Excise Payment Security System (EPSS):** **a system whereby HMRC allow on application a deferment account holder to reduce or eliminate their duty deferment guarantee after a review of payment history
****Excise warehouse:** **a place approved by HMRC for the holding of goods on which excise duty and VAT is suspended
****Excise warehouse keeper:** **an authorised and registered occupier of an excise warehouse, in accordance with the 'Warehouse keepers and Owners of Warehoused Goods Regulations 1999'
****Guarantee:** **an undertaking given by the guarantor to pay HMRC a sum of money up to the level of the guarantee when they request such a payment
****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
****Simplified Import VAT (SIVA):** **a scheme to allow import VAT to be deferred with reduced security

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