



**HM Revenue
& Customs**

Excise Warehousing

**General Storage and Distribution
Warehouse**

Application and Amendment Form

Before completing this form see Notice 197

When you have completed and signed this form, please send it to:

HM Revenue & Customs
National Registration Unit
Portcullis House
21 India Street
Glasgow
G2 4PZ

For office use

Date of receipt

General Notes for Application for Approval as a General Storage and Distribution Warehouse or Amendment of an Existing Approval

Please read these notes before you fill in the application form **EX68**.

- **Read** Notice 197 Excise Goods: Holding and Movement.
- **Write clearly** - please use **black** ink and write in capital letters.
- **Include all the information required** - failure to do so may delay processing of your application.
- **Ensure** that you sign and date your application.

Box 1

Tick **Yes**, if your business is registered for VAT in the United Kingdom and enter your VAT registration number in the box.

Box 2

If you are VAT registered, enter your VAT registered address.

Sole proprietor: If you are a sole proprietor, give your title (for example Mr, Mrs or Ms) followed by your first name in full and your surname. Do not use initials.

Partnership: If your business is a partnership, give the trading name.

Limited company: If your business is a limited company, give the company name.

Box 3

Give your trading name if it is different from the name given at Box 2.

Box 4

Indicate whether this is an application for a new excise warehouse approval or a request to amend an existing warehouse approval. If it is an application to amend an existing approval, you need only complete those sections where changes are being sought. However, you must complete the whole of any section where a change is being sought (for example where you wish to permanently change the opening hours of the warehouse for one day of the week only, you must complete the whole of Q13).

Box 5

You need only complete this box if you are **not** registered for VAT.

Box 6

If you are not already an authorised warehousekeeper, you must have submitted an application (on form EX61) to become one **before** we can consider **this** application. Alternatively, you can enclose one with this application and both forms will be dealt with at the same time.

Box 7

Please give the address of the premises to which this application relates. If the premises are already approved as an excise warehouse, for instance this application is for an amendment to an existing approval, please insert the warehouse approval number. You must remember to attach 3 copies of a site plan if the application is for a new warehouse or involves changes to the site of an existing warehouse.

Box 8

Indicate whether the premises are leased or owned. If leased, please give the name, address and VAT registration number of the lessor.

Box 9

If the application relates to the approval of a new annex warehouse, or changes to the areas currently approved to store duty suspended goods, you must attach 3 copies of a site plan to your application.

Box 10

If you have also applied for approval of the premises as a customs warehouse, please give the address of the HMRC office where the application was lodged and the date of the application.

Box 11

Please enter the number of any excise warehouse approval that will be cancelled if this application is successful.

Box 12

General Storage and Distribution warehouses must meet minimum throughput criteria. Give details of the projected throughput value (for instance amount of duty suspended) for this warehouse and evidence to support it, for example copies of letters from potential customers showing an indication of volume or value of goods to be stored. (See section 21, Notice 197)

Box 13

Please indicate the opening hours required to enable the warehouse to meet the identified trade need. Any permanent alterations to these hours need to be notified as an amendment to the approval.

Box 14

Please indicate those classes of goods that you wish to store in the warehouse to meet the identified trade need.

Box 15

Please indicate the operations that you need to perform on duty suspended goods.

Box 16

If you wish to store duty paid or non-excisable (for instance not liable to excise duty) goods within the area of the warehouse, you must show that your systems are capable of easily identifying such goods at all times.

Box 17

We will not grant approval for existing premises until we have accepted a valid premises guarantee. If you already hold one, please insert the amount and allocated reference number. (See section 11, Notice 197, for details of how this is calculated)

Box 18

In most situations, a movement guarantee is required when excise goods are moving in duty suspension. This may be provided by the dispatching warehousekeeper, the owner of the goods or the transporter. If you wish to apply for a movement guarantee, you need to be aware that you will be liable for any excise duty that becomes due as a result of an irregularity during any movement for which you provide the guarantee. The liability level quoted in the guarantee applies solely to the financial institution (for example, bank) that underwrites it. Your liability would be unlimited. (See section 12, Notice 197.)

Box 19

We will not consider approving a warehouse until we are satisfied that the intended stock and accounting systems are sufficiently robust. If you plan to use manual systems, please provide brief details. If you plan to use computer based systems, please give details of the software package (including version) you intend to use. You should not assume that your proposed IT arrangements will be acceptable solely because another warehouse operates similar systems. Please note, you will need to have a disaster recovery plan available for inspection during the pre-approval visit to the premises.

Box 20

We will not consider approving a warehouse until we are satisfied that our officers can work in a healthy and safe environment. Please indicate whether you hold a Health and Safety risk assessment. Please note, you will need to have this available for inspection during the pre-approval visit to the premises.

Box 21

Please do not forget to sign and date the application form.

Don't forget to attach any additional documentation required, for example

- a copy of any current approval
- 3 copies of a site plan outlining areas where you intend to hold duty suspended goods
- details of how duty paid or non-excisable goods will be identified
- evidence to support projected duty throughput figures.

**Excise Warehousing - General Storage and Distribution
Warehouse Application for Approval/Amendment**

EX68(Notes), 'General Notes for Application for Approval' will help you answer the questions on this form.
Please write clearly in **black** ink and use capital letters.
Postcodes must be completed or registration will be refused.

1

Are you registered for VAT in the UK?

- If yes, please give your VAT registration number.

Please tick Yes No

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2

Please give your full name and address.

- If registered, please enter your VAT registered address.

Name:

Address:

Postcode:

Tel number:

Fax number:

E-mail address:

3

Please give your trading name (if different from the name given at 2).

Trading name:

4

Is this an application for a new warehouse approval or amendment of an existing warehouse approval?

- If this is an application for an amendment, please attach a copy of your current approval (excluding site plans, unless these are going to change).

5

What is the legal status of your business?

- (You only need complete this section if you are **not** registered for VAT.)

6

Are you an authorised warehousekeeper?

- If yes, please insert your registration number
- If no, please insert the date of application for authorised warehousekeeper status.

7

Please give the address of the premises to which this application relates:

- If the premises are already approved as an excise warehouse, please enter the warehouse approval number.
- Please attach 3 copies of a site plan with the areas where you intend to hold duty suspended goods clearly marked.

Please tick

New Amendment

Please tick

Sole Proprietor Other
(please specify)

Partnership

Limited Company

Give details from your certificate of incorporation (if applicable)

Certificate number Date of certificate / /

Please tick

Yes No

Number:

Date of application:

Warehouse name:

Address:

Postcode

Tel number:

Fax number:

E-mail address:

Warehouse approval number:

Trading name if different from Warehouse Name:

8

Are the premises owned or leased?

- If leased, please give the name, address and VAT number of the lessor.

Please tick
 Owned Leased

Lessor's name:

Address:

Postcode

Tel number:

Fax number:

E-mail address:

VAT No:

9

Are you applying for an annex warehouse to be operated in conjunction with the premises shown at 7?

- If yes, please give the address of the annex premises.
- Please attach 3 copies of a site plan with the areas where you intend to hold duty suspended goods clearly marked.

Please tick
 Yes No

Warehouse name:

Address:

Postcode

Tel number:

Fax number:

E-mail address:

Warehouse approval number:

Trading name if different from Warehouse Name:

10

Are you also (separately) applying for approval of the premises shown at 7 or as 9 as a customs warehouse?

- If yes, please give the date of the application and the address of the HMRC office to which it was submitted.

Please tick

Yes No

Date of application

HMRC office address

Postcode

11

If this application is successful, will an existing excise warehouse approval for another site be cancelled?

- If yes, please enter the warehouse approval number.

Please tick

Yes No

Warehouse approval number:

12

If this is an application for a new warehouse, give details of the projected duty throughput figures?

- Please also attach evidence to support the figures quoted.

Average stockholding

£

Annual throughput

£

13 What are the intended opening hours of the warehouse?

Day	From	To	For official use	
Monday				
Tuesday				
Wednesday				
Thursday				
Friday				
Saturday				
Sunday				

14 What classes of goods do you wish to be able to accept into the warehouse?

- Please place a tick alongside the relevant goods.
- Where you wish to store all products of a particular type, please tick the **all** heading and ignore any subdivisions (eg tick all tobacco products and ignore cigarettes, cigars, etc).

Tick all classes of goods for which you are seeking approval	Please tick	For official use
Tobacco products		
• all tobacco products		
- cigarettes		
- cigars and cigarillos		
- rolling tobacco		
- other smoking tobacco		
For official use: SEED indicator		
Beer		
• all beers		
Wine		
• all wines		
- non-sparkling wine		
- sparkling wine		
Intermediate products (fortified and made-wine between 15% and 22%)		
• all intermediate products		
Cider and perry:		
• all ciders and perrys		
Spirits:		
• all alcohol		
- spirituous beverages		
- Ethyl alcohol		
- denatured alcohol		
- other products containing Ethyl alcohol		
For official use: SEED indicator		

15

Are you applying for permission to perform operations on warehoused goods?

- If yes, please place a tick alongside the relevant operation.

Please tick Yes <input type="checkbox"/> No <input type="checkbox"/> Tick all types of operations for which you are seeking approval	Please tick	For official use
Tobacco products		
- repacking		
Alcoholic Liquors (bulk):		
- bottling		
- canning		
- cask and keg racking		
- cask rinsing		
- colouring		
- denaturing		
- disgorging from case to cask		
- filling		
- filtering		
- fining		
- mixing of goods of different sorts		
- pasteurising		
- priming of beer		
- racking from cask to cask		
- reducing spirits		
- stabilising and preserving		
- sweetening		
- vatting or blending and racking into casks or drums		
- fortifying made-wine		
- fortifying wine		
- mixing beer or wine with made-wine to produce made-wine		
- production of beverages/foodstuffs of low alcoholic strength qualifying for duty relief		
- rectifying and compounding spirits		
- rendering made-wine sparkling		
- rendering wine sparkling		
Alcoholic liquors (cased):		
- adjusting and re-packing		
- packing		
- labelling and re-labelling bottles		
- re-marking or re-numbering packages		
For official use:		

16

Do you wish to store duty paid or non-excisable goods within the area of the warehouse?

- If yes, please indicate which.
- If yes, please attach details of how they will be identified (for example physical segregation, stock marking).

Please tick Yes <input type="checkbox"/> No <input type="checkbox"/> Duty paid <input type="checkbox"/> Non-excisable <input type="checkbox"/>
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17

Is a premises security held?

- If yes, please show the amount and insert the reference number.

Please tick

Yes No

£

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Reference number

18

Do you wish to apply for a movement guarantee?

- If yes, please show the projected duty on an average week's movements.

Please tick

Yes No

£

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19

Will your stock record and accounting system be manual or computerised?

- If manual, please provide brief details.
- If computerised, please provide details of the software package to be used and indicate whether you have a disaster recovery plan.

Please tick

Manual Computerised

Details:

20

Do you hold a Health and Safety risk assessment?

- If no, you will need to ensure that one is available for inspection during the pre-approval visit to the premises.

Please tick

Yes No

Please sign the declaration.

Declaration

(enter your full name in capital letters)

I declare that the information given on this form and contained in any accompanying document is true and complete.

Signature:

Date:

Please tick

Sole proprietor	<input type="checkbox"/>	Director	<input type="checkbox"/>
Trustee	<input type="checkbox"/>	Partner	<input type="checkbox"/>
Company secretary	<input type="checkbox"/>	Authorised official	<input type="checkbox"/>

Data Protection Act

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. For more information go to www.hmrc.gov.uk and look for Data Protection Act within the Search facility.

For official use only

LVO code reg no: Approved/refused: Keyers initials:

Date Keyed
D D M M Y Y

EDR:
D D M M Y Y