



Excise Warehousing

Motor and Heating Fuels Warehouse

Application and Amendment Form

Before completing this form see Notice 179

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 Motor and Heating Fuels Warehouse or Amendment of an Existing Approval

Please read these notes before you fill in the application form **EX70**

- **Read** Notice 179 Motor and Heating Fuels: Duty and VAT: Warehousing and related procedures.
- **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

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

Box 5

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 apply for an additional operation to be performed, you should complete the whole of section 13).

Box 6

Please indicate the type of motor and heating fuels warehouse you intend to operate. Where other is selected give the purpose for which warehouse status is required. (See section 3.8, Notice 179).

Box 7

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 8

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. You should also supply schedules of vessels, plant and equipment, or complete form EX71 available from the National Advice Service, telephone number **0845 010 9000**.

Box 9

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

Box 10

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

Box 11

Except where warehouse status is required solely in conjunction with motor and heating fuels producer's premises, we do not grant approval for installations of less than 1,000,000 litres storage capacity.

Box 12

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

Box 13

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

Box 14

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.

Box 15

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 16

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. Note you will need to have this available for inspection during the pre-approval visit to the premises.

Box 17

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
- Schedules of vessels, plant and equipment or form EX71.

Excise Warehousing - Motor and Heating Fuels Warehouse Application for Approval/Amendment

EX70(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?

- 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:

Phone number:

Fax number:

E-mail address:

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

Trading name:

4 What is the legal status of your business?

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

Please tick

Sole Proprietor Other
(please specify)

Partnership

Limited Company

Give details from your certificate of incorporation (if applicable)

Certificate number

Date of certificate

5

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).

Please tick

New Amendment

6

What type of motor and heating fuels warehouse do you intend to operate?

- Please indicate.

Please tick

Import

Export

In conjunction with producer's premises

Other

If 'other', please indicate in the box below the purpose for which the warehouse status is required.

7

Are you an authorised warehousekeeper?

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

Please tick

Yes No

Number:

Date of application:

8

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 supply schedules of vessels, plant and equipment, or complete form EX71.

Warehouse name:

Address:

Postcode:

Phone number:

Fax number:

E-mail address:

Warehouse approval number:

Trading name if different from Warehouse Name:

9

Are the premises owned or leased?

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

Please tick
 Owned Leased

Lessors name:

Address:

Postcode:

Phone number:

Fax number:

E-Mail address:

VAT Number:

10

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:

11 If this is an application for a new warehouse, give details of the projected storage capacity of the premises.

12 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, please tick the **all** heading and ignore the subdivisions.

Capacity (in litres):

Energy Products	
	All energy products unless defined by subsequent indicators.
	Vegetable and animal oils within CN Codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel.
	Mineral oils falling within CN Codes 2707 10, 2707 20, 2707 30, 2707 50.
	Leaded petrol falling within CN Codes 2710 11 to 27 10 19 69.
	Unleaded petrol falling within CN Codes 2710 11 to 27 10 19 69.
	Gas oil unmarked falling within CN Code 2710 11 to 27 10 19 69.
	Gas oil marked 2710 11 to 27 10 19 69.
	Kerosene unmarked falling within CN Codes 2710 00511 and 2710 0055.
	Kerosene marked within CN Codes 2710 00511 and 2710 0055.
	Heavy fuel oil falling within CN Code 2710 11 to 27 10 19 69.
	Bulk Commercial Movements under CN Codes 27 10 11 21, 2710 11 25 and 2710 19 29.
	Products falling within CN Codes 27 10 11 to 27 10 19 69, not specified above.
	Liquid Petroleum Gases falling within CN Codes 2711 (except 2711 11, 2711 21 and 2711 29).
	Saturated acyclic hydrocarbons within CN Codes 2901 10.
	Cyclic hydrocarbons within CN Codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44.
	Methanol (Methyl Alcohol) within CN Code 2905 11 00 which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel.
	Energy products falling within CN Code 3824 90 99 if these are intended for use as heating fuel or motor fuel - 'FAME' (Fatty acid methyl ester) .
	Energy products falling within CN Code 3824 90 99 if these are intended for use as a heating fuel or motor fuel - Other .
<i>For official use: SEED indicator</i>	

13 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"/>	Please tick	For official use
Tick all types of operations for which you are seeking approval		
- blending or mixing		
- filling		
- cleaning		
- marking or dyeing		
<i>For official use: SEED indicator</i>		

- 14** Do you wish to apply for a movement guarantee?
- If yes, please show the projected duty on an average week's movement.

Please tick Yes No

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- 15** 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:

- 16** 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

17 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 EDR:

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