Foreword

This notice cancels and replaces Notice 201 (July 1999).

Further help and advice

If you need general advice or more copies of Customs and Excise notices, please ring the National Advice Service on 0845 010 9000. You can call between 8.00 am and 8.00 pm, Monday to Friday.

If you have hearing difficulties, please ring the Textphone service on 0845 000 0200.

If you would like to speak to someone in Welsh, please ring 0845 010 0300, between 8.00 am and 6.00 pm, Monday to Friday.

All calls are charged at the local rate within the UK. Charges may differ for mobile phones.

Other notices on this or related subjects

206 Revenue Traders’ Records
197 Excise Goods, holding and movement

1. Introduction

1.1 What is this notice about?

This notice gives information and guidance on the requirements which apply to owners of duty-suspended excise goods who:

- hold; or
- wish to deposit those goods in an excise warehouse.

It has been restructured and rewritten to improve readability, but the technical content has not changed from the July 1999 edition. You can access details of any changes since July 2002 on our Internet site at www.hmce.gov.uk.

This notice and others mentioned are available both on paper and on our website.

1.2 Who should read this notice?

You should read it if you intend to:

(a) deposit duty-suspended goods in an excise warehouse;
(b) buy duty-suspended goods whilst they are in an excise warehouse; or
(c) act as a duty representative for someone who is not UK based who wishes to undertake either (a) or (b).

You will find more information about duty representatives in section 18.

1.3 What other notices will I need?

You will need:

Notice 206 Revenue Traders’ Records

1.4 What does this notice not cover?

This notice does not cover:

<table>
<thead>
<tr>
<th>Title</th>
<th>Information available in Notice</th>
</tr>
</thead>
<tbody>
<tr>
<td>Complaints and putting things right</td>
<td>1000</td>
</tr>
<tr>
<td>Excise and Customs Appeals</td>
<td>990</td>
</tr>
<tr>
<td>Excise goods: holding and movement</td>
<td>197</td>
</tr>
<tr>
<td>Excise goods: holding and movement (aircraft stores floors)</td>
<td>197B</td>
</tr>
<tr>
<td>HM Customs and Excise Charter</td>
<td>400</td>
</tr>
<tr>
<td>Mineral (Hydrocarbon) Oils: Duty and VAT: Warehousing and related procedures</td>
<td>179</td>
</tr>
</tbody>
</table>

1.5 Where can I get advice?

If you need any advice, or any of the forms and notices mentioned in this notice, you should contact our National Advice Service. You will find details on the Customs and Excise Web Site at www.hmce.gov.uk

1.6 Must I always contact the National Advice Service?

Normally, yes. You must always contact our National Advice Service unless we tell you otherwise, either in this notice or in writing.
1.7 How long will it take you to respond to any enquiry?

We will respond in line with the Customs and Excise Charter Standards. You will find more information about this in Notice 400 HM Customs & Excise Charter.

1.8 How will you cover the issue of gender within this notice?

Any use of male words such as ‘he’ or ‘him’ equally includes reference to the female gender.

2. Legal background

2.1 Where will I find details of the relevant law?

You will find the primary legal provisions applicable to the contents of this notice in:

<table>
<thead>
<tr>
<th>Full Title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>The Customs and Excise Management Act 1979</td>
<td>CEMA</td>
</tr>
<tr>
<td>The Rehabilitation of Offenders Act 1974</td>
<td>ROA</td>
</tr>
</tbody>
</table>

You will find detailed requirements in:

<table>
<thead>
<tr>
<th>Full Title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Revenue Traders (Accounts and Records) Regulations 1992 (SI 1992 No. 3150)</td>
<td>RTAR</td>
</tr>
<tr>
<td>The Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (SI 1999 No. 1278)</td>
<td>WOWGR</td>
</tr>
</tbody>
</table>

2.2 Where can I obtain copies of the Acts and Regulations?

You can obtain copies of the Acts and Regulations from Her Majesty’s Stationery Office. You will find more information on the HMSO Website at www.hmso.gov.uk.
2.3 What happens if I fail to meet my legal obligations?

We may impose civil monetary penalties for breaches of the regulations and the conditions set out in this notice.

In addition we may:

- prosecute you; and/or
- cancel your approval.

2.4 Can I appeal against any civil penalties you impose?

Yes. If we impose any civil penalties, then we will inform you in writing and give our reason for imposing the civil penalty. You will have the right to an independent review of our decision. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal, Notice 990 Excise and Customs Appeals gives further information.

2.5 What should I do if I have a complaint?

You will find further details in Notice 1000, Complaints and putting things right: our code of practice.

3. General information

3.1 Do I have a legal right to be registered?

No. Approval and registration is a privilege we confer, not a right. We can reject applications, impose conditions and cancel registrations. We explain this in more detail in this notice.

3.2 Do you carry out visits?

Yes. We will visit you from time to time to check your business activities.

When we visit you must:

- admit us to your premises at any reasonable time; and
- produce your records for us to check.
3.3 Will you make an appointment?

We will normally make an appointment but we may decide to visit without a prior appointment. All our officers carry identification and will show you this identification when they arrive.

3.4 Must I keep records and accounts?

Yes. You will find more information about this in Notice 206 Revenue trader records.

3.5 Returns

Owners and duty representatives are not required to submit returns. From time to time we may ask you for information about your business. In these circumstances we will contact you and tell you what information we require.

4. Approval and registration requirements

4.1 Approval conditions

Unless paragraphs 4.2 to 4.5 below apply, anyone who wishes to deposit goods in an excise warehouse must, prior to depositing the goods, either:

- be approved by us as a registered owner; or
- appoint a duty representative to act on his behalf.

Similar requirements apply to anyone who wishes to buy goods stored in an excise warehouse where they are to remain in duty-suspension.

4.2 Should I register if I deposit my own goods in my own warehouse?

No. You do not need to be registered in respect of goods you own and deposit in any excise warehouse where you are the authorized warehousekeeper.

If, however, you wish to deposit your goods in someone else’s warehouse, you must register with us.

4.3 What if I am not a revenue trader?

The requirements only apply to revenue traders. You will find the definition of ‘revenue trader’ in the glossary at section 33.
4.4 Do the requirements apply to hydrocarbon oils?

The requirements for owners and duty representatives do not apply to hydrocarbon oils.

4.5 What if I only warehouse wine?

The requirements do not apply to wine. Owners of wine may be registered because they own other relevant goods, but they do not need to register solely because they own wine. For the purpose of this notice, references to persons not liable to register include persons who intend to warehouse only wine.

4.6 Goods liable to customs duty only

If you only warehouse goods liable to customs duty then the requirements do not apply to you.

4.7 Can a duty representative act on behalf of any owner of warehoused goods?

No. Duty representatives may only act on behalf of owners or purchasers of warehoused goods who do not have business premises or their usual place of residence in the United Kingdom. You will find more information in section 19.

5. Registration of owners

5.1 How do I become a registered owner?

If you have a United Kingdom business address, you must apply on Form EX60.

5.2 Where do I get an application form?

You should contact:

The National Approval and Verification Centre
HM Customs & Excise
Portcullis House
Room 8
21 India St
Glasgow
G2 4PZ

Tel: 0141 308 3384
Fax: 0141 308 3506
Throughout his notice we refer to the National Approval and Verification Centre as the NAVC.

5.3 Where do I send the completed form?

You should follow the instructions on the application form and return it to the NAVC.

5.4 When must I submit the completed form?

You must submit the completed form to us no less than 30 days prior to the date from which you wish to be registered.

5.5 What happens if I provide false or misleading information?

If you provide false or misleading information on your application form, we may:

- cancel any approval which we have granted;
- impose penalties; or
- prosecute you.

5.6 Unspent convictions under ROA

When you apply you must tell us if you have an unspent conviction under ROA (other than minor motoring offences) or if you have accepted a compounded settlement during the preceding 3 years.

5.7 Previous registrations

If you have previously been registered as an owner or a duty representative, then you must tell us. You must also advise us of your previous number, name and address.

5.8 Do you ever turn down any applications?

Yes. We may refuse to approve you. In particular, we will not approve and register anyone who (at the time of applying) has an ‘unspent’ conviction under ROA (other than minor motoring offences) or has accepted a compounded settlement during the preceding 3 years.
5.9 Can I appeal against any conditions you impose?

Yes. If we impose any conditions, then we will inform you in writing. You will have the right to an independent review of our decision. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal. You will find more information about this in Notice 990 Excise and Customs Appeals.

5.10 Can I register if I don’t have a UK address?

Yes. You may apply on Form Ex 66 which is available from the NAVC. You should follow the procedures in paragraphs 5.1 to 5.7.

However, because you do not have a business establishment in the UK, you would be unable to keep your goods in an excise warehouse for more than the initial period (that is 72 hours excluding Saturdays, Sundays and other specified days) after which duty would become due on those goods.

If you wish to hold goods in duty suspension beyond this time you should appoint a duty representative. You will find more information about this in sections 19 to 32.

5.11 How will I know if you have accepted my application?

If we accept your application, we will issue you with a certificate of registration. You will find more information about certificates of registration in section 6.

5.12 What happens if you reject my application?

If we do not accept your application, we will inform you in writing and give our reasons for the rejection.

5.13 Can I appeal against any rejection?

Yes. You will have the right to an independent review of our decision. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal. You will find more information about this in Notice 990 Excise and Customs Appeals.
6. Certificates of registration for owners

6.1 What information does a certificate of registration contain?

The certificate will contain the following information:

Your unique registration reference number.

Your name and (if different) your trading name.

Your address.

Any conditions or restrictions which apply to your registration.

You should quote the unique registration reference number on any correspondence with us in connection with your registration. You should also have it available if you are contacting us.

7. The imposition of conditions on owners

7.1 Can you apply conditions to my approval?

Yes. All owners must comply with the conditions and restrictions detailed in this notice. In addition we may apply specific conditions which we will list on your certificate of registration. You will find more information about these certificates in section 6.

7.2 Can you insist on financial security for the goods in warehouse?

Yes. Where we believe that financial security (or additional financial security) is required, we will make this a condition of your approval.

If we decide to impose financial security as a condition of your approval we will not register you and issue a certificate until the security has been lodged with and accepted by us.

7.3 Where can I find out more information about financial security?

You will find more information about financial security in Notice 197 Excise goods: holding and movement.
7.4 Can I appeal against any conditions you impose?

Yes. You have the right to an independent review of our decisions, including a decision to impose financial security. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal, Notice 990 Excise and Customs Appeals gives further information.

8. Cancellation of registration of owners

8.1 Can you cancel my registration without my prior request?

Yes. If we do so, then we will inform you in writing and give our reasons for the cancellation.

8.2 What must I do with my certificate if you cancel my registration?

You must immediately destroy your certificate of registration.

8.3 Must I tell the warehousekeepers if my registration is cancelled?

Yes. You must inform, in writing, every warehousekeeper in whose warehouse your goods are deposited.

8.4 What if my registration is cancelled whilst I own goods in warehouse?

If your registration is cancelled because you are no longer a revenue trader, the goods may remain in duty-suspension in the warehouse. However, should your registration be cancelled whilst you remain a revenue trader, the duty on the goods becomes due. You will find a summary of duty points in section 34.

8.5 What is my duty liability on warehoused goods if my registration is cancelled?

You will be jointly and severally liable with the warehousekeeper, the person who owned the goods immediately before and after the duty point and any duty representative of either of the owners. You will find a summary of duty points in section 34.
8.6 May I appeal if you cancel my registration?

Yes. You will have the right to an independent review of our decision. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal. You will find more information about this in Notice 990 Excise and Customs Appeals.

8.7 Is my registration still valid pending appeal?

No. You cease to be a registered owner immediately we cancel your registration.

9. Requests to cancel registration as an owner

9.1 Can I ask you to cancel my registration?

Yes. You must write to the NAVC (paragraph 5.2) at least 30 days before the date on which you want us to cancel your registration.

If we agree to cancel your registration, then we will inform you in writing.

9.2 What must I do with my certificate when you cancel my registration?

On the date of cancellation you must destroy your certificate of registration.

9.3 What if my registration is cancelled whilst I own goods in warehouse?

If your registration is cancelled because you are no longer a revenue trader, the goods may remain in duty-suspension in the warehouse. Should your registration be cancelled whilst you are a revenue trader, the duty on the goods immediately becomes due. You will find a summary of duty points in section 34.

9.4 What is my duty liability on the warehoused goods if my registration is cancelled?

You will be jointly and severally liable with the warehousekeeper the person who owned the goods immediately before and after the duty point and any duty representative of either of the owners. You will find a summary of duty points in section 34.
10. Change in the status of my business

10.1 What if the legal status of my business changes?

If the legal status of your business or company changes, for example, a sole proprietor becomes a partnership, then the new legal entity must apply to become an registered owner prior to taking ownership of the goods. You will find more information about this in section 5.

We will not automatically approve the new applicant. In particular, we may require financial security prior to accepting the application. You will find more information about this in Notice 197 Excise goods: holding and movement.

11. Amendment of details on owners’ certificates

11.1 What if some of the details shown on my certificate are no longer valid?

You must advise the NAVC (see paragraph 5.2) in writing within 7 days of the change taking effect.

11.2 Will you issue a replacement certificate incorporating the changes?

Yes, unless we believe that your registration should be cancelled. In such circumstances, we will tell you what procedures you must follow.

11.3 Do I provide warehousekeepers with the replacement certificate?

Yes. Within 7 days of receipt of the replacement certificate, you must provide a copy of it to every warehousekeeper in whose warehouse your goods are deposited.

11.4 What about my previous certificate?

You must destroy it as soon as you have received the replacement certificate.
11.5 **Can you amend my certificate?**

Yes. If we know that your details have changed, we will amend your certificate and furnish you with a replacement certificate.

If we do this, you must follow the procedures set out at sections 11.3 and 11.4.

12. **Financial security for the movement of goods (owners)**

12.1 **Do I need financial security before excise goods are removed in duty-suspension?**

Yes. The authorized warehousekeeper in whose warehouse your goods are held must make sure that financial security is in place prior to the removal of the goods in duty-suspension from his warehouse.

12.2 **Can I provide this?**

Yes. You will find more information in Notice 197, Excise goods: holding and movement.

12.3 **How do I obtain financial security**

You will find more information in Notice 197 Excise goods: holding and movement on:

- the procedures for obtaining financial security;
- the levels of financial security which you must give;
- reviewing the levels of financial security; and
- records which you are required to keep.

13. **Privileges and restrictions of an owner**

13.1 **What can I do with my duty-suspended excise goods?**

As a registered owner you may:

- deposit your goods in an excise warehouse; and
• buy duty-suspended excise goods which are already warehoused.

13.2 Must I comply with all your requirements?

Yes. As a registered owner you may not breach:

• any condition of approval applying to the excise warehouse in which your goods are (or will be) held; or
• conditions or restrictions imposed by other specified legislation.

14. Depositing goods in an excise warehouse (owners)

14.1 What must I do prior to depositing goods in an excise warehouse?

You must provide the warehousekeeper with a copy of your certificate of registration.

15. The Initial Period

15.1 What if the goods arrive at the warehouse before I produce my certificate?

Such goods may be deposited in the warehouse but can remain there for the initial period only. The initial period is 72 hours from the time of deposit of the goods, excluding certain specified days.

15.2 Can the goods be removed during the initial period?

During this 72-hour period the goods cannot be removed from the warehouse, other than to home use upon payment of the excise duty.

15.3 What if I produce my certificate of registration after depositing goods?

Provided that you produce your certificate to the warehousekeeper within the initial period, the goods may remain in duty-suspension in the warehouse.
15.4 What if I cannot produce my certificate within 72 hours of depositing the goods?

If you cannot produce your certificate, the duty will become due on those goods upon the expiry of the initial period beginning with their deposit in the warehouse. You will not be able to remove the goods from the warehouse for any purpose other than home use.

15.5 What if the goods are sold to someone else?

If the goods are sold to someone else, they still have to be removed from the warehouse to home use within the initial period. The initial period starts from the date when the goods were deposited in that warehouse.

15.6 What will the warehousekeeper do if a certificate is not produced within the initial period?

The warehousekeeper may, if he wishes, abandon the goods to Customs & Excise. This means that we take ownership of the goods.

16. Selling warehoused goods

16.1 Can I sell my goods to anyone?

Yes. However, the goods may only remain in duty-suspension in the excise warehouse if the purchaser is:

- a registered owner;
- an non-UK based owner who has appointed a duty representative to act on his behalf:
- the authorized warehousekeeper; or
- not a revenue trader.

16.2 What if the goods are sold in duty suspension to a non-entitled person?

If the goods are sold to someone who is not entitled to hold them in duty-suspension, the duty immediately becomes due on the goods. The goods must be removed to home use.
You will find a summary of main duty points in section 34.

16.3 What if the seller is not registered?

The provisions in paragraph 16.2 also apply where the goods were originally deposited by someone who did not need:

• to be registered (for example a warehousekeeper who only holds goods in his own warehouse); or
• to have a duty representative acting on his behalf, and
• the goods are subsequently sold whilst warehoused.

You will find a summary of main duty points in section 34.

16.4 Am I liable for duty if the buyer is not entitled to hold them in duty-suspension?

Yes. You will be jointly and severally liable to pay duty with:

• the warehousekeeper;
• the purchaser of the goods immediately following the duty point; and
• any duty representative appointed by you or the purchaser of the goods.

16.5 Should I check that a buyer or a duty representative is registered with you?

It is in your own interest to establish, prior to any sale whether the purchaser is:

• a registered owner;
• an owner not established in the UK who has a duty representative; or
• not a revenue trader.

16.6 How do I check a registration is valid?

You should follow the procedures set out in section 32.
16.7 Do I have to inform the warehousekeeper when I sell warehoused goods?

Yes. You must give details of the sale to the warehousekeeper before selling the goods.

16.8 What if I fail to tell the warehousekeeper about a change of owner?

The goods become liable to forfeiture.

17. Purchasing goods in warehouse

17.1 What must I do when buying warehoused goods held in duty-suspension?

You should ensure that the seller:

- is a registered owner; or
- has appointed a duty representative;
- is not the authorized warehousekeeper; or
- is not a revenue trader.

If the seller is not one of the above, the duty will become due on those goods upon the expiry of the initial period following their deposit in the warehouse (that is 72 hours after they were deposited, excluding certain specified days). This applies even if you are a legitimate trader who has bought the goods in good faith.

17.2 How do I check a registration is valid?

You should follow the procedures set out in section 32.

18. Background information about duty representatives

18.1 Must my business be UK based?

Yes. Duty representatives must have a business or other fixed establishment in the UK.
18.2 Who can I represent?

You may only represent non-UK based owners. We refer to such owners as your ‘principals’.

19. Registration of duty representatives

19.1 How do I become a registered duty representative?

You must complete Form EX64.

19.2 Where do I get an application form?

You should contact:

NAVC
HM Customs and Excise
Portcullis House
Room 8
21 India St
GLASGOW
G2 4PZ

Tel: 0141 308 3384
Fax: 0141 308 3506

19.3 Where do I send the completed form?

You should follow the instructions on the application form and return it to the NAVC.

19.4 When do I submit the completed form?

You must submit the completed form to us no less than 30 days prior to the date from which you wish to be registered.

19.5 What if I provide false or misleading information?

If you provide false or misleading information on your application form, we may do one or all of the following:

- cancel any registration which we have granted;
- impose penalties; or
• prosecute you.

19.6 Unspent convictions under ROA

When you apply you must tell us if you have an unspent conviction under ROA (other than minor motoring offences) or if you have accepted a compounded settlement during the preceding 3 years.

19.7 Previous registrations

If you have previously been registered as an owner or a duty representative, then you must tell us. You must also advise us of your previous number, name and address.

19.8 Do you ever turn down any applications?

Yes. We may refuse to approve you. In particular, we will not approve or register anyone who (at the time of applying) has an ‘unspent’ conviction under ROA (other than minor motoring offences) or has accepted a compounded settlement during the preceding 3 years.

19.9 Can I appeal against any conditions you impose?

Yes. If we impose any conditions, then we will inform you in writing. You will have the right to an independent review of our decision. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal. You will find more information about this in Notice 990 Excise and Customs Appeals.

19.10 How will I know if you have accepted my application?

If we accept your application, we will issue you with a certificate of registration. You will find more information about certificates of registration in section 20.

19.11 What happens if you reject my application?

If we do not accept your application, we will inform you in writing and give our reasons for the rejection.
19.12 Can I appeal against any rejection?

Yes. You will have the right to an independent review of our decision. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal. You will find more information about this in Notice 990 Excise and Customs Appeals.

20. Certificates of registration for duty representatives

20.1 What information does a certificate of registration contain?

The certificate will contain the following information:

Your unique reference number
Your name and (if different) your trading name
Your address
Any conditions or restrictions which apply to your registration.

You should quote the unique reference number on any correspondence with us in connection with your registration. You should also have it available if you are contacting us.

21. Imposition of conditions on duty representatives

21.1 Can you apply conditions to my registration?

Yes. All duty representatives must comply with the conditions and restrictions detailed in this notice. In addition, we may apply specific conditions which we will list on your certificate of registration. You will find more information about these certificates in section 20.

21.2 Can you insist on financial security for the goods in warehouse?

Yes. Where we believe that financial security (or additional financial security) is required, we will make this a condition of your registration.
If we decide to impose financial security as a condition of your registration then we will not register you and issue a certificate until the guarantee has been lodged with and accepted by us.

21.3 Where can I find out more information about financial security?

You will find more information about financial security in Notice 197 Excise goods: holding and movement.

21.4 Can I appeal against any conditions that you impose?

Yes. You will have the right to an independent review of our decision, including a decision to impose financial security. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal. You will find more information about this in Notice 990 Excise and Customs Appeals.

22. Cancellation of registration as a duty representative

22.1 Can you cancel my registration without my prior request?

Yes. If we do so, we will inform you in writing and give our reasons for the revocation.

22.2 What must I do with my certificate of registration?

You must immediately destroy your certificate of registration.

22.3 Must I tell the warehousekeepers if my registration is cancelled?

Yes. You must tell the warehousekeepers in whose warehouse your principals’ goods are deposited.
22.4 What happens to the duty on goods which my principal or principals own in warehouse?

If your principals’ goods are warehoused when your registration is cancelled, the duty on those goods immediately becomes due. You will find a summary of duty points in section 34.

22.5 What is my duty liability on the warehoused goods if my duty representative registration is cancelled?

You will be jointly and severally liable for the duty with:

- the warehousekeeper; and
- the owner(s) of the goods

to pay the duty.

You will find a summary of duty points in section 34.

22.6 May I appeal if you cancel my registration?

Yes. You will have the right to an independent review of our decision. If you do not agree with the outcome of the review, you can appeal to the VAT and Duties Tribunal. You will find more information about this in Notice 990 Excise and Customs Appeals.

22.7 Is my registration still valid pending appeal?

No. You cease to be a duty representative immediately we inform you of the cancellation of your registration.
23. Request to cancel duty representative registration

23.1 Can I ask you to cancel my registration?

Yes. You must write to the NAVC (see paragraph 19.2) at least 30 days before the date on which you want us to cancel your registration.

If we agree to cancel your registration, then we will inform you in writing.

23.2 What must I do with my certificate when you cancel my registration?

On the date of revocation you must destroy your certificate of registration.

23.3 What happens to the duty on goods my principal or principals own in warehouse?

If your principals’ goods are warehoused when your registration is cancelled, the duty on those goods immediately becomes due.

23.4 What is my liability for duty on the warehoused goods when my registration as a duty representative is cancelled?

You will be jointly and severally liable for duty with:

- the warehousekeeper; and
- the owner(s) of the goods

to pay the duty.

You will find a summary of duty points in section 34.
24. Change in the status of duty representative’s business

24.1 What must I do if the legal status of my business changes?

If the legal status of your business or company changes, for example, a sole proprietor becomes a partnership, then the new legal entity must apply to become a duty representative prior to acting on behalf of principals. You will find more information about this in section 18.

We will not automatically approve the new applicant. In particular, we may require financial security prior to accepting the applications. You will find more information about this in Notice 197 Excise goods: holding and movement.

25. Amendments to duty representatives’ certificates

25.1 What if some of the details shown on my certificate are no longer valid?

You must advise the NAVC (see paragraph 19.2) in writing within 7 days of the change taking effect.

25.2 Will you issue a replacement certificate incorporating the changes?

Yes, unless we believe that your registration should be cancelled. In such circumstances we will tell you what procedures you must follow.

25.3 Must I provide warehousekeepers with the replacement certificate?

Within 7 days of receipt of the replacement certificate, you must provide a copy of it to every warehousekeeper in whose warehouse your principals’ goods are deposited.

25.4 What must I do with my previous certificate?

You must destroy it as soon as you have received the replacement certificate.
25.5  Can you amend my certificate?

Yes. If we know that your details have changed, we will amend your certificate and furnish you with a replacement certificate.

If we do this, you must follow the procedures set out at paragraphs 25.3 to 25.4.

26. Privileges and restrictions of a duty representative

26.1  What may a duty representative do on behalf of his principal?

A duty representative may:

- arrange, on behalf of his principal for goods to be held in an excise warehouse; and
- act as the agent for the buyer of goods which are already warehoused.

26.2  Must duty representatives comply with all other requirements?

Yes. As a duty representatives you may not breach:

- any condition of authorization applying to the excise warehouse in which your principal’s goods are (or will be) held; or
- conditions or restrictions imposed by other specified legislation.

27. Depositing goods in an excise warehouse (duty representatives)

27.1  What must I do prior to arranging the deposit of goods in an excise warehouse?

You must provide the warehousekeeper with a copy of your certificate of registration.
28. The Initial Period (duty representatives)

28.1 What happens if goods arrive at the warehouse before I produce my certificate?

Such goods may be deposited in the warehouse but can remain there for the initial period only. The initial period is 72 hours beginning with the deposit of the goods, excluding certain specified days.

28.2 In what circumstances may the goods be removed during the Initial Period?

During this 72-hour period the goods cannot be removed from the warehouse, other than to home use upon payment of the excise duty.

28.3 Can I produce my certificate of registration after depositing goods?

Provided that you produce your certificate to the warehousekeeper within the initial period, goods may remain in duty-suspension in the warehouse.

28.4 What happens if I cannot produce my certificate within 72 hours of depositing the goods?

If you cannot produce your certificate, the duty will become due on those goods upon the expiry of the initial period beginning with their deposit in the warehouse. You will not be able to remove the goods from the warehouse for any purpose other than home use.

28.5 What happens if the goods are sold to someone else?

If the goods are sold to someone else, they still have to be removed from the warehouse to home use within the initial period. The initial period starts from the date when the goods were deposited in that warehouse.
28.6 What may the warehousekeeper do with the goods if a certificate is not produced within the initial period?

The warehousekeeper may, if he wishes, abandon the goods to Customs & Excise. This means that we take ownership of the goods.

29. Transfer of responsibilities of a duty representatives

29.1 Can another duty representative take over my responsibilities?

Yes. Where a duty representative has deposited goods in a warehouse, his responsibilities can be transferred to another duty representative at the request of the owner of the goods. The goods may remain in the warehouse.

29.2 Who must an owner tell about the change of duty representative?

The owner must give the warehousekeeper and the duty representative 72 hours notice of the change in duty representative.

30. Selling warehoused goods

30.1 What happens if non-UK based owners sell their goods in warehouse?

He should follow the procedures set out in section 16.

31. Purchasing goods in warehouse

31.1 Acting on behalf of a purchaser of duty suspended goods in warehouse

If you do this you will need to follow the procedures set out in section 17.
32. Checking owners and duty representatives

32.1 How do I know that an owner or duty representative is registered with you?

You should contact the NAVC (see paragraph 5.2)

32.2 Will you confirm that a registration is valid?

If you supply us with the:

- name on the certificate; and
- registration number on the certificate

then we will confirm if a registration exists for the name and number on the certificate.

32.3 Will you give out details about conditions or restrictions?

No. We will not give out this information, as the law does not allow us to do so.

32.4 Can you tell me if you have imposed conditions or restrictions?

No. We will not give out this information, as the law does not allow us to do so.

32.5 Will you keep a record of my request?

Yes. We can make this available to you provided that we do not disclose any further information.

32.6 How long will you take to respond to my request?

We will respond in line with our charter standards. You will find more information about this in Notice 400 HM Customs & Excise Charter.
33. Glossary

**Compounded settlement:** An offer by Customs not to pursue criminal action in return for a penalty payment made by the person charged with the offence.

**Duty representative:** Someone who has been approved and registered by us to act as an agent for overseas owners of excise goods who wish to deposit them in an excise warehouse. (Principals)

**Duty-suspension:** A system which allows excise goods to be stored or moved without payment of the duty to which the goods are liable.

**Excise goods:** Goods which are liable to excise duty.

**Excise Warehouse:** A place approved by us under CEMA section 92(1) or ALDA section 15 for the holding, without payment of duty, of goods liable to excise duty.

**Financial Security:** A safeguard for the duty on excise goods held or moved in duty-suspension.

**Home use:** Removal of excise goods from duty-suspension upon payment of the excise duty.

**Initial period:** A period of 72 hours, excluding Saturday, Sunday, Christmas Day, Boxing Day, New Year’s Day, Good Friday and Easter Monday.

**NAVC:**
HM Customs and Excise
NAVC
Portcullis House
21 India St
GLASGOW
G2 4PZ

**Registered owner:** Someone who has been approved and registered by us to deposit excise goods which they own in an excise warehouse.

**Relevant goods:** Excise goods on which the duty has not been paid (excluding hydrocarbon oils). References in the main body of this notice to ‘goods’ mean ‘relevant goods’.

**Relevant revenue trader:** An authorized warehousekeeper, registered owner or duty representative.

**Revenue trader:** In the context of this notice, anyone carrying on a trade or business concerned with the buying, selling, importation, exportation, dealing in, or handling, financing or facilitation of excise goods, and the financing or facilitation of any such transactions or activities. You will find a full definition in CEMA Section 1.
34. WOWGR – Summary of Main Duty Points

<table>
<thead>
<tr>
<th>Circumstances</th>
<th>Duty Point – the time when the requirement to pay the duty takes effect</th>
<th>Liability of Owner/Duty Representative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods are in a warehouse and owned by a revenue trader but there is no longer a registered owner or duty representative in respect of those goods.</td>
<td>Time when registration of owner or duty representative ceases.</td>
<td>Joint and several with the warehousekeeper</td>
</tr>
<tr>
<td>An owner (this includes an authorized warehousekeeper) sells goods in warehouse. The new owner is a revenue trader but not registered with us.</td>
<td>Time of sale.</td>
<td>Joint and several with the seller, the buyer and the warehousekeeper.</td>
</tr>
</tbody>
</table>

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

HM Customs and Excise
Holding and Movements Team
3rd Floor West
Ralli Quays
Stanley Street
Salford
M60 9LA

If you have a complaint or suggestion

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under ‘Customs and Excise - complaints and suggestions’ in your local telephone book. Ask for a copy of our code of practice ‘Complaints and putting things right’ (Notice 1000). You will find further information on our website at http://www.hmce.gov.uk.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of Customs and Excise.

You can contact the Adjudicator at: