

## SCHEDULE 1

(Regulation 14(2))

### OPERATIONS WHICH MAY BE PERMITTED ON WAREHOUSED GOODS

#### Modifications etc. (not altering text)

- C1** Sch. 1 excluded (1.4.2000) by The Excise Goods (Export Shops) Regulations 2000 (S.I. 2000/645), regs. 1, 6 (with reg. 2)
- C2** Regulations, as they had effect immediately before IP completion day, continued (N.I.) (31.12.2020) with respect to excise goods by The Excise Duties (Northern Ireland Miscellaneous Modifications and Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1559), regs. 1(1), **100(2)(b)**

1. Sorting, separating, packing or repacking and such other operations as are necessary for the preservation, sale, shipment or disposal of the goods.

#### Commencement Information

- I1** Sch. 1 para. 1 in force at 1.6.1988, see reg. 1

2. The rectifying and compounding of spirits.

#### Commencement Information

- I2** Sch. 1 para. 2 in force at 1.6.1988, see reg. 1

3. The rendering sparkling of wine and [<sup>F1</sup>other fermented product].

#### Textual Amendments

- F1** Words in Sch. 1 para. 3 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), Sch. para. 3(6)(a) (with Sch. para. 3(7))

#### Commencement Information

- I3** Sch. 1 para. 3 in force at 1.6.1988, see reg. 1

4. The mixing of a fermented [<sup>F2</sup>alcoholic product] or a [<sup>F2</sup>alcoholic product] derived from a fermented [<sup>F2</sup>alcoholic product] with any other [<sup>F2</sup>alcoholic product] or substance so as to produce [<sup>F3</sup>other fermented product].

#### Textual Amendments

- F2** Words in Sch. 1 para. 4 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), Sch. para. 3(6)(b) (with Sch. para. 3(7))
- F3** Words in Sch. 1 para. 4 substituted (31.7.2023) by The Finance (No. 2) Act 2023, Part 2 (Alcohol Duty) (Appointed Day, Savings, Consequential Amendments and Transitional Provisions) Regulations 2023 (S.I. 2023/884), Sch. para. 3(6)(a) (with Sch. para. 3(7))

**Changes to legislation:** There are currently no known outstanding effects for the  
The Excise Warehousing (Etc.) Regulations 1988. (See end of Document for details)

**Commencement Information**

**14** Sch. 1 para. 4 in force at 1.6.1988, see **reg. 1**

5. The mixing of lime or lemon juice with spirits for shipment as stores or for exportation.

**Commencement Information**

**15** Sch. 1 para. 5 in force at 1.6.1988, see **reg. 1**

6. Denaturing.

**Commencement Information**

**16** Sch. 1 para. 6 in force at 1.6.1988, see **reg. 1**

7. Reducing.

**Commencement Information**

**17** Sch. 1 para. 7 in force at 1.6.1988, see **reg. 1**

8. Marrying.

**Commencement Information**

**18** Sch. 1 para. 8 in force at 1.6.1988, see **reg. 1**

9. Blending.

**Commencement Information**

**19** Sch. 1 para. 9 in force at 1.6.1988, see **reg. 1**

SCHEDULE 2

(Regulation 21(1))

RECORDS TO BE KEPT BY THE OCCUPIER

**Commencement Information**

**110** Sch. 2 in force at 1.6.1988, see **reg. 1**

Records of

- (a) goods deposited in the excise warehouse, from where and from whom received, and date of warehousing;
- (aa) [<sup>F4</sup>any certificate or other document that accompanied beer that contained a statement of the amount of beer produced in the brewery where the beer was produced;]

**Changes to legislation:** There are currently no known outstanding effects for the *The Excise Warehousing (Etc.) Regulations 1988*. (See end of Document for details)

- (b) goods removed from the excise warehouse, the purpose of the removal, date of removal and (if the purpose of the removal is other than for home use) the place to which the goods are removed;
- (c) stock of warehoused goods;
- (d) deficiencies and increases in stock;
- (e) operations performed;
- (f) deficiencies and increases in operation;
- (g) accounts taken of goods deposited in the excise warehouse, removed from the excise warehouse, put into operation, received from operation, and of stocks in the excise warehouse;
- (h) samples drawn from warehoused goods, samples removed from warehouse, and the person to whom samples are delivered;
- (i) the manner in which duty is paid or accounted for when goods chargeable with duty are removed for home use;
- (j) the manner in which security is given when goods chargeable with duty are removed for purposes other than home use, and the dates when certificates of receipt or shipment are received;
- (jj) [<sup>F5</sup>a copy of any authorisation which is required, in accordance with regulations made under section 60A of the Customs and Excise Management Act 1979, to ship goods as stores without payment of duty;]
- (k) notices delivered to the proper officer and of the manner and time of delivery;
- (l) times when the excise warehouse is opened and closed;
- (m) names and titles of keyholders to the excise warehouse;
- (n) the name and address of the proprietor of each lot or parcel of goods, and of changes of proprietorship.

**Textual Amendments**

**F4** Sch. 2 para. (aa) inserted (1.6.2002) by [The Beer and Excise Warehousing \(Amendment\) Regulations 2002 \(S.I. 2002/1265\)](#), regs. 1, **3(2)**

**F5** Sch. 2 para. (jj) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Excise Goods \(Aircraft and Ship's Stores\) Regulations 2015 \(S.I. 2015/368\)](#), regs. 1(1), **16**

**Modifications etc. (not altering text)**

**C3** Sch. 2 para. (h) excluded (1.4.2000) by [The Excise Goods \(Export Shops\) Regulations 2000 \(S.I. 2000/645\)](#), regs. 1, **6** (with [reg. 2](#))

SCHEDULE 3

(Regulation 21(2))

RECORDS WHICH THE PROPRIETOR MAY BE REQUIRED TO KEEP

**Commencement Information**

**II1** [Sch. 3](#) in force at 1.6.1988, see [reg. 1](#)

Records of

**Changes to legislation:** There are currently no known outstanding effects for the *The Excise Warehousing (Etc.) Regulations 1988*. (See end of Document for details)

- (a) goods which are to be warehoused in an excise warehouse;
- (b) goods which have been warehoused in an excise warehouse;
- (c) goods which have been removed from an excise warehouse otherwise than for home use on payment of the duty chargeable, and all movements of such goods;
- (d) his stock of goods in each excise warehouse;
- (e) operations performed;
- (f) samples drawn, removed from warehouse and, where that removal is other than on payment of the duty chargeable, their use, location and disposal;
- (g) the time and manner in which the duty chargeable on goods to which regulation 21(2) relates is paid, secured or accounted for.

**Modifications etc. (not altering text)**

- C4** Sch. 3 excluded (1.4.2000) by [The Excise Goods \(Export Shops\) Regulations 2000 \(S.I. 2000/645\)](#), regs. 1, 6 (with reg. 2)

**SCHEDULE 4**

Regulation 17

**Textual Amendments**

- F6** Sch. 4 inserted (1.4.2002) by [The Excise Goods \(Accompanying Documents\) Regulations 2002 \(S.I. 2002/501\)](#), reg. 1, **Sch.** (with reg. 3)
- F7** Sch. 4: at the end of the explanatory note to Box 25 (additional information) the words “If appropriate add the following certificate— “It is hereby certified that the beer described has been produced by an independent small brewery with a production in the previous year of ... hectolitres.”” inserted (1.6.2002) by [The Beer and Excise Warehousing \(Amendment\) Regulations 2002 \(S.I. 2002/1265\)](#), regs. 1, **3(3)**
- F8** Sch. 4: at the end of the explanatory note to Box 18a the words “If alcohol or alcoholic beverages are stamped with duty stamps, a statement to this effect.” inserted (22.2.2006) by [The Duty Stamps Regulations 2006 \(S.I. 2006/202\)](#), regs. 1, **39**

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Warehousing (Etc.) Regulations 1988. (See end of Document for details)

**UNITED KINGDOM INTERNAL ACCOMPANYING DOCUMENT  
PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY**

1 Copy for the consignee	1 Consignor		2 Consignor's excise number	3 Reference number	
			4 Consignee's excise number	5	
			6		
	7 Consignee		8 Competent authority at dispatch		
	7a Place of delivery		10 Guarantee		
1 Copy for the consignor	9 Transporter		12		
			13		
	11 Other transport details		14 Proprietor		
1 Copy for the consignee	15	16 Date of dispatch	17		
	18a Marks and numbers. Number and kind of packages, description of goods	19a Commodity code (CN code)		24a Sold in warehouse?	
		20a Quantity	21a Gross weight (kg)		Yes No
		22a Net weight (kg)	23a Status		UK produced? Yes No
18b Marks and numbers. Number and kind of packages, description of goods	19b Commodity code (CN code)		24b Sold in warehouse?		
	20b Quantity	21b Gross weight (kg)		Yes No	
	22b Net weight (kg)	23b Status		UK produced? Yes No	
18c Marks and numbers. Number and kind of packages, description of goods	19c Commodity code (CN code)		24c Sold in warehouse?		
	20c Quantity	21c Gross weight (kg)		Yes No	
	22c Net weight (kg)	23c Status		UK produced? Yes No	
25 Additional information (including consolidation details)					
A Official use only			26 Boxes 1-25 certified correct		
			Signatory's company and telephone number		
			Name of signatory		
			Place and date		
			Signature		

**Changes to legislation:** There are currently no known outstanding effects for the *The Excise Warehousing (Etc.) Regulations 1988*. (See end of Document for details)

## EXPLANATORY NOTES

### 1 General

- 1.1 The Internal Accompanying Document (IAD) is required by the Excise Warehousing (Etc) Regulations 1988.
- 1.2 The document must be completed legibly and in a manner that makes entries indelible. Information may be pre-printed. No erasures or overwriting are permitted. Acknowledgement by HM Customs & Excise of a change to the place of delivery is to be shown in box B.
- 1.3 The format of the IAD is as laid down in the Excise Warehousing (Etc) Regulations 1988. Alternatively, commercial documents may be used provided that they contain the information required on the IAD.
- 1.4 Any unused space in boxes 18a to 24c is to be lined through so that nothing can be added. Three separate descriptions of merchandise may be entered which must be of the same excise category. The categories are mineral oils, tobacco products and alcohol/alcoholic beverages.
- 1.5 The accompanying document comprises three copies: copy 1, to be retained by the consignor; copy 2, to be retained by the consignee, and copy 3, to be returned to the consignor to discharge the movement.
- 1.6 Copies 2 and 3 must accompany the goods during the movement.
- 1.7 In cases where the document is utilised for movement using fixed pipelines, copies 2 and 3 are to be sent to the consignee by the fastest means available to the dispatching warehousekeeper. In all cases the document is to arrive at the place of delivery within 24 hours of receipt of the goods to which it relates.

### 2 Headings

- Box 1 Consignor: the full name and address.
- Box 2 Consignor's excise number: the approval number of the dispatching warehouse (SEED number).
- Box 3 Reference number: a unique reference number which identifies the consignment in the records of the consignor.
- Box 4 For goods consigned to an excise warehouse, the approval number of that warehouse (SEED number).
- Box 5 For commercial use.
- Box 6 For commercial use.
- Box 7 Consignee: the full name, address and registration number. For goods to be exported, the person acting for the consignor at the place of exportation or shipment must be indicated.
- Box 7a For goods to be exported, the notation 'EXPORT OUTSIDE THE COMMUNITY' is to be made together with the place of export. For goods which are to be placed under a community customs procedure (other than release for free circulation), the notation 'UNDER CUSTOMS PROCEDURE' is to be made together with the place where the goods enter customs control.
- Box 8 Address of local HM Customs and Excise Office
- Box 9 Transporter: name and address.
- Box 10 Guarantee: indicate whether provided by the consignor, transporter or proprietor and state reference number of guarantee.

- Box 11 Other transport details: additional information, ie names of all subsequent transporters, means of transport, registration numbers of means of transport and the number, type and identification of all commercial seals.
- Box 12 For commercial use.
- Box 13 For commercial use.
- Box 14 Proprietor: name, address and registration number.
- Box 15 For commercial use.
- Box 16 Date of removal from warehouse.
- Box 17 For commercial use.
- Box 18a Packages and description of goods; the marks and numbers of external packages, eg containers; the number of internal packages, eg cartons; the commercial description of the goods and the stock account reference under which they were last warehoused.  
The description may be continued on a separate sheet attached to each copy. A packing list can be used for this purpose.  
Alcohol and alcoholic beverages other than beer must have the alcoholic strength shown (percentage by volume at 20°C).  
Beer is to be shown at alcohol percentage by volume at 20°C. Mineral oil must show the density at 15°C.
- Box 19a Commodity code: the CN code.
- Box 20a Quantity:  
- the number of items, expressed in thousands (cigarettes, cigars and cigarillos)  
- litres at 20°C to two decimal places (alcohol and alcoholic beverages)  
- litres at 15°C (mineral oil).
- Box 21a Gross weight: the gross weight of the consignment.
- Box 22a Net weight: the weight of the excise products without packaging is to be given in respect of alcohol and alcoholic beverages, mineral oils and for all tobacco products except cigarettes.
- Box 23a Indicate the status of the goods: T1 or T2.
- Box 24a Indicate whether the goods have been sold whilst warehoused: YES/NO (delete as appropriate).  
Indicate whether the goods were produced in the United Kingdom: YES/NO (delete as appropriate).
- Box 25 Additional information:  
Where the goods are to be consolidated during the movement, give details of the consolidator: name, registration number and address of premises where consolidation is to take place.
- Box 26 Signatory's company, etc: the document is to be completed by, or on behalf of, the consignor. The company of the signatory to the document is to be identified.
- Box A For official use only.
- Box B If, during the movement, the destination of the goods is changed from that indicated in boxes 7 or 7a the consignor or his agent must indicate the new place of delivery in Box B. Furthermore, the consignor is obliged to immediately notify the change of place of delivery to HM Customs and Excise.
- Box C Certificate of receipt: to be given by the consignee. In cases where goods are exported or placed under a community customs procedure (other than release for free circulation) a certificate is required from HM Customs and Excise.

**Changes to legislation:** There are currently no known outstanding effects for the The Excise Warehousing (Etc.) Regulations 1988. (See end of Document for details)

**UNITED KINGDOM INTERNAL ACCOMPANYING DOCUMENT  
PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY**

2 Copy for the consignee	1 Consignor		2 Consignor's excise number	3 Reference number
			4 Consignee's excise number	5
			6	
	7 Consignee		8 Competent authority at dispatch	
	7a Place of delivery		10 Guarantee	
	9 Transporter		12	13
11 Other transport details		14 Proprietor		
2	15	16 Date of dispatch	17	
18a Marks and numbers. Number and kind of packages, description of goods	19a Commodity code (CN code)		24a Sold in warehouse?	
	20a Quantity	21a Gross weight (kg)	Yes	No
	22a Net weight (kg)	23a Status	UK produced?	
			Yes	No
18b Marks and numbers. Number and kind of packages, description of goods	19b Commodity code (CN code)		24b Sold in warehouse?	
	20b Quantity	21b Gross weight (kg)	Yes	No
	22b Net weight (kg)	23b Status	UK produced?	
			Yes	No
18c Marks and numbers. Number and kind of packages, description of goods	19c Commodity code (CN code)		24c Sold in warehouse?	
	20c Quantity	21c Gross weight (kg)	Yes	No
	22c Net weight (kg)	23c Status	UK produced?	
			Yes	No
25 Additional information (including consolidation details)				
A Official use only			26 Boxes 1-25 certified correct	
			Signatory's company and telephone number	
			Name of signatory	
			Place and date	
			Signature	





**Changes to legislation:** There are currently no known outstanding effects for the The Excise Warehousing (Etc.) Regulations 1988. (See end of Document for details)

**UNITED KINGDOM INTERNAL ACCOMPANYING DOCUMENT  
PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY**

3	1 Consignor		2 Consignor's excise number	3 Reference number
			4 Consignee's excise number	5
			6	
	7 Consignee		8 Competent authority at dispatch	
	7a Place of delivery		10 Guarantee	
Copy for return to the consignor	9 Transporter		12	13
	11 Other transport details		14 Proprietor	
	15	16 Date of dispatch	17	
18a Marks and numbers Number and kind of packages, description of goods	19a Commodity code (CN code)		24a Sold in warehouse?	
	20a Quantity	21a Gross weight (kg)		Yes No
	22a Net weight (kg)	23a Status		UK produced? Yes No
18b Marks and numbers Number and kind of packages, description of goods	19b Commodity code (CN code)		24b Sold in warehouse?	
	20b Quantity	21b Gross weight (kg)		Yes No
	22b Net weight (kg)	23b Status		UK produced? Yes No
18c Marks and numbers Number and kind of packages, description of goods	19c Commodity code (CN code)		24c Sold in warehouse?	
	20c Quantity	21c Gross weight (kg)		Yes No
	22c Net weight (kg)	23c Status		UK produced? Yes No
25 Additional information (including consolidation details)				
A Official use only			26 Boxes 1-25 certified correct	
			Signatory's company and telephone number	
			Name of signatory	
			Place and date	
			Signature	



**Changes to legislation:** There are currently no known outstanding effects for the The Excise Warehousing (Etc.) Regulations 1988. (See end of Document for details)

F<sup>9</sup>SCHEDULE 5

Regulation 10A

Particulars which must be contained in a document

.....  
**Textual Amendments**

**F9** Sch. 5 revoked (1.4.2010 with effect in relation to goods imported on or after 1.1.2011) by [The Excise Goods \(Holding, Movement and Duty Point\) Regulations 2010 \(S.I. 2010/593\)](#), regs. 2, 91, **Sch. 3**

.....

**Changes to legislation:**

There are currently no known outstanding effects for the The Excise Warehousing (Etc.) Regulations 1988.