

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Excise Goods (Accompanying Documents) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULE

Regulation 27

SCHEDULE 4

Regulation 17

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

| | | | | |
|--------------------------------------------------------------------------|------------------------------|-----------------------|------------------------------------------|--------------------|
| Copy for the consignor | 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 | |
| | 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 | |

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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.

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| | | | | | | |
|-------------------------------------------------------------|----------------------------|-----|------------------------------------------|-----|--------------------|--|
| 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 | | | |
| | 15 | | 16 Date of dispatch | | 17 | |
| | 18a | | 19a | | 24a | |
| | 18b | | 19b | | 24b | |
| 18c | | 19c | | 24c | | |
| 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 | | | |

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PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY**

| | | | | |
|------------------------------------------------------------------------|------------------------------|-----------------------|------------------------------------------|--------------------|
| Copy for return to the consignor | 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 | |
| | 9 Transporter | | | |
| | | | 12 | 13 |
| | 11 Other transport details | | 14 Proprietor | |
| | | | | |
| | 3 | 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 | |
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| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| <p>B CHANGE OF PLACE OF DELIVERY</p> <p>New address:</p> <p>Name of signatory: _____ Signature</p> <p>Place and date: _____</p> <p>Reference number allocated by H M Customs and Excise: _____</p> | <p>The authorities mentioned in box 8 must be informed immediately</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|

C CERTIFICATE OF RECEPTION OR EXPORTATION

| | | | |
|--------------------------|------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------------------------------------|
| <input type="checkbox"/> | Goods received by consignee | | |
| | Date | Place | Reference no |
| | Description of goods | Excess | Shortage |
| <input type="checkbox"/> | Consignment checked | | |
| <input type="checkbox"/> | Goods exported*/placed under a community customs procedure (other than release for free circulation)* date | | Means of transport |
| <input type="checkbox"/> | Name of signatory | | Place/date |
| | Signatory's company | | Signature |
| <input type="checkbox"/> | Fiscal authority or Customs office Name | | Endorsement by fiscal authority (if required) or Customs office |
| | Address | | |

* delete inapplicable

A RECORD OF CONTROL (continued)

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Changes and effects yet to be applied to :

- Regulations applied by [S.I. 2005/1524 reg. 18](#)