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SCHEDULE Regulation 27

SCHEDULE 4 Regulation 17

1	1 Consignor	1 Consignor			Consigner's excise number Consignee's excise number		3 Reference number			
<u>'</u>	-		4 C							
				6						
	7 Consignee			8 Competent authority at dispatch						
gnor										
Copy for the consignor	7a Place of delivery	7a Place of delivery								
or the				10 Guarantee						
opy fc	9 Transporter	9 Transporter 11 Other transport details 15 16 Date of dispatch								
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	11 Other transport of				14 Proprietor					
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escription goods					22a Net weight (kg)		a Status UK		ced?	
								Yes	N	
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escription I goods				22c			lus	Yes UK produ	N ced?	
							Yes	N		
	25 Additional inform	nation (inclu	ding consolidation details)						,	
	A Official use only			26 Boxes 1-25 certi						
					Signatory's comp	sany and tele	phone number			
					Name of signator	у				
					Place and date					
					Signature					

PT(February 2002)

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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
- 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.

7 Consignee 7a Place of delivery 9 Transporter 11 Other transport details		4 Consignee's excise no 6 8 Competent authority a 10 Guarantee		5	- 12				
7a Place of delivery 9 Transporter		8 Competent authority a	at dispatch						
7a Place of delivery 9 Transporter			at dispatch						
7a Place of delivery 9 Transporter		10 Guarantee							
		10 Guarantee							
11 Other transport details				10 Guarantee					
11 Other transport details		12	13						
		14 Proprietor							
15	16 Date of dispatch	17							
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		22a Net weight (kg)	23a Stati	us					
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		22c Net weight (kg)	23c State	us	UK produ				
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UNITED KINGDOM INTERNAL ACCOMPANYING DOCUMENT PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY

В	CHANGE	OF PLACE OF DELIVERY	The authorities mentioned in box 8 must be				
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		a date: e number allocated					
		ustoms and Excise:					
С	CERTIFIC	CATE OF RECEPTION OR EXPO	RTATION				,
		Goods received by consignee					
		Date	Place			Reference no	
		Description of goods	Excess			Shortage	
							V. 16
			'			'	
	1 1	Consignment checked					
		Goods exported*/placed under a customs procedure (other than re	community		Means of tra	nsport	
		free circulation)* date					
		Name of signatory			Place/date		
		Signatory's company			Signature		
		Fiscal authority or Customs office			Endorsomoni	t by finant authority (if any in d	
		Name	,		Endorsemen	t by fiscal authority (if required) or Customs office
		Address					
		* delete inapplicable					

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3	1 Consignor		2 C	onsignor's excise nur	mber 3 Referen	ce number			
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Copy for return to the consignor	7 Consignee 7a Place of delivery 9 Transporter 11 Other transport details		8 Competent authority at dispatch						
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UNITED KINGDOM INTERNAL ACCOMPANYING DOCUMENT PRODUCTS SUBJECT TO EXCISE DUTY VALID FOR MOVEMENTS WITHIN UK ONLY

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7										
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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