



HM CUSTOMS AND EXCISE
<http://www.hmce.gov.uk>

Notice 203

Registered Excise Dealers and Shippers

April 2004

This notice cancels and replaces Notice 203 (August 2002). Details of any changes to the previous version can be found in paragraph 1.1 of this notice.

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:

- 197 Excise goods: holding and movement
- 204 Occasional importers – EU trade in excise goods
- 207 Excise duty: Drawback

Contents

1. Introduction.....	6
1.1 What is this Notice about?	6
1.2 Who must read this Notice?	6
1.3 Who else should read this notice?	6
1.4 What other Notices will I need?	6
1.5 What does this Notice not cover?	6
1.6 Whom should I ask for advice?	7
1.7 Must I always contact your National Advice Service if I have a query?	7
1.8 How long will it take you to respond to any enquiry?	7
1.9 How will you cover the issue of gender within this notice?	7
2. Legal background.....	8
2.1 Where will I find details of the law?	8
2.2 Where can I get copies of the law and regulations?	8
2.3 How do you refer to the law?	8
2.4 What happens if I fail to meet my legal obligations?	8
2.5 Can I appeal against any civil penalties, which you impose?	8
2.6 What should I do if I have a complaint?	8
3. Types of REDS.....	9
3.1 What are REDS?	9
3.2 May REDS hold or dispatch goods in duty suspension?	9
3.3 Do you approve different types of REDS?	9
3.4 Will my suppliers be able to check that I am a REDS?	9
4. Background information about REDS.....	10
4.1 Who may consign duty suspended goods to REDS?	10
4.2 May REDS receive goods which have already been duty paid in the EU?	10
4.3 Are all the same goods excisable in all Member States?	10
4.4 Who should I contact if I have any questions about receiving goods which are not excisable in other Member States?	10
4.5 How do I account for VAT on REDS receipts?	10
4.6 What information must I supply for trade statistics?	10
4.7 Will you ever ask me for information about my business?	10
4.8 Do I need to provide any financial security prior to approval?	10
5. Approval and registration.....	11
5.1 Important information.....	11
5.2 What conditions must I meet before you will consider my application?	11
5.3 How do I apply for REDS approval?	11
5.4 What do I do if I need any further guidance?	11
5.5 When should I submit an application for approval as a REDS?	11
5.6 What happens if I provide false or misleading information?	11
5.7 Must I tell you if I have an 'unspent' conviction?	11
5.8 Do you ever turn down any applications?	11
5.9 What happens if you turn down my application?	11
5.10 Can I appeal if you do not accept my application?	12
5.11 Can you impose conditions upon my registration?	12
5.12 Can I appeal against any conditions which you impose?	12
6. Duty deferment accounts	13
6.1 How do I apply for a Duty Deferment Account?	13
6.2 Must I be authorized to use an importer's deferment account?	13
7. Approval procedures	14
7.1 How quickly will you deal with my application?	14
7.2 How will I know if you have accepted my application?	14
7.3 What should I do with my certificate?	14
7.4 Should I check the details on my certificate?	14
8. Variations of approval.....	15
8.1 What do I do if my approval details change?	15

8.2	Must I tell you if my duty deferment number changes?	15
8.3	What must I do if I wish to use an additional importer's deferment account?	15
8.4	Am I able to vary the terms and conditions of my REDS approval?	15
9.	Revocation of approval.....	16
9.1	May I ask you to revoke my approval?	16
9.2	Can you revoke or vary my approval?	16
9.3	Can I appeal if you revoke my approval?	16
9.4	Is my approval still in force pending appeal?	16
10.	General information	17
10.1	Will you visit my business?.....	17
10.2	Will you visit me if I am a REDS Importer?	17
10.3	Will you make an appointment?	17
10.4	Am I responsible for the safety of Customs and Excise personnel?	17
10.5	Must I keep records and accounts?	17
10.6	Can I use a computer to keep my accounts?.....	17
10.7	May I deal in Tobacco Products?	17
11.	VAT status.....	18
11.1	What happens if my turnover is below the VAT registration threshold?	18
11.2	What happens if I have a VAT group registration?	18
12.	Changes in status of my business	19
12.1	What do I do if the legal status of my business changes?	19
13.	Duty points.....	20
13.1	When and where is excise duty due?	20
13.2	When must REDS record receipt of goods in their records?	20
14.	Receiving goods in duty suspension.....	21
14.1	Who may receive goods in duty suspension?.....	21
14.2	Does this apply if I am acting as an agent?	21
14.3	What must the consignor do?	21
14.4	What happens to the AAD?.....	21
14.5	Can the consignee and/or destination of the goods be changed in transit?.....	21
14.6	Must goods be consigned to and subsequently delivered to my registered address?	21
14.7	May receipts be unloaded on arrival?	21
15.	Processing of AADs.....	22
15.1	What must REDS do when they receive an AAD?	22
15.2	Could wine arrive without an AAD?.....	22
16.	Certificates of receipts for duty suspended goods	23
16.1	What is a certificate of receipt?	23
16.2	Who must provide a certificate of receipt?	23
16.3	What happens if the goods are delivered to a different address to that shown in the certificate of registration?.....	23
16.4	What happens if discrepancies are discovered on receipt?.....	23
16.5	What if I am acting as an Agent?	23
16.6	Is there a deadline for returning the copy 3 receipt?.....	23
16.7	What information must I show on the certificate of receipt?	23
16.8	Must I send the certificate to you?	23
16.9	What do I do if there are discrepancies?.....	23
16.10	What happens to copies 2 and 4 of the AAD?	23
17.	Receiving duty paid goods from other EU countries	24
17.1	Important Information	24
17.2	What procedure must I follow if I wish to receive and pay UK duty on excise goods which are duty paid in another EU country?.....	24
17.3	What format must this security take?	24
17.4	What must I do with this evidence?.....	24
17.5	What documents must travel with the goods?	24
17.6	What must I do when I receive the goods?	24
17.7	Must I tell you when I have received the duty paid goods?	24

17.8	Can I claim back the duty paid in the EU country of dispatch?	24
17.9	What happens if the goods bear EU tax stamps or tax markings?	24
18.	Certificates of receipt for duty paid goods	25
18.1	What is a certificate of receipt?	25
18.2	Must I provide this certificate of receipt?	25
18.3	Is there a deadline for returning the copy 3 receipt?	25
18.4	What information must I show on the certificate of receipt?	25
18.5	Must I send the certificate to you?	25
19.	Irregularities	26
19.1	What do I do if goods arrive without an accompanying document?	26
19.2	Must I accept goods properly consigned to me?	26
19.3	What must I do if goods which I have not ordered arrive at my premises?	26
19.4	What if I decide to accept the goods?	26
19.5	What do I do if I discover a shortage on receipt of duty suspended goods?	26
19.6	What will you do?	26
19.7	What must I do when you return the AAD to me?	26
19.8	Who must pay any duty due on shortages or consignments which go missing?	27
19.9	What do I do if I discover surpluses in a consignment?	27
19.10	What if the goods do not arrive at all?	27
19.11	What if the goods are not what I ordered?	27
20.	Accounting for duty	28
20.1	Who is liable for the duty?	28
20.2	Who is liable to account for excise duty when REDS are acting as agents for importers?	28
20.3	When is the duty due?	28
20.4	What rate of duty do I use?	28
20.5	What do I do if the duty rate changes during an accounting period?	28
20.6	How should I work out the duty on excise goods?	28
20.7	Where do I find more information about the tax types and duty rates?	28
20.8	What is my accounting period?	28
20.9	What duty account must I keep?	28
21.	Submitting returns	30
21.1	What duty returns must I submit?	30
21.2	What happens if I fail to submit my returns in time?	30
21.3	What types of returns do you send a REDS principal and/or Tax Representative?	30
21.4	What returns do you send Agents and Principal/Agents?	30
21.5	Must I submit 'Nil' Returns?	30
21.6	What happens if my return fails to arrive at the address shown on my certificate of registration?	30
21.7	Can I submit my returns on computer disk or by electronic means?	30
22.	Errors from previous accounting periods	31
22.1	Important Information	31
22.2	What if I discover errors culminating in a net duty of less than £2,000 in total in any accounting period?	31
22.3	What if I discover errors culminating in duty of £2,000 or more in total in any accounting period?	31
22.4	What happens if I have overpaid duty?	31
22.5	Will you make a direct repayment?	31
22.6	What happens if you discover errors?	31
23.	Completion of Form REDS 110 (Principal's Return)	32
23.1	How do I complete a Form REDS 110?	32
23.2	What else must I do?	32
24.	Completion of Forms REDS 100 and REDS 105	33
24.1	What is a Form REDS 100?	33
24.2	Where do I get copies of Forms REDS 100?	33
24.3	How do I complete a Form REDS 100?	33
24.4	Must I submit 'Nil' REDS 100?	33
25.	Payment of duty	34
25.1	How do I pay?	34
25.2	When are REDS Payment Days?	34

25.3	Will you send me a statement?	34
25.4	What if deferment holders have any enquiries about their statements?	34
26.	Distance Selling to the UK.....	35
26.1	What is distance selling?	35
26.2	Must I make distance sales from duty-paid stock?	35
26.3	If I am making distance sales to the UK, how must I account for the UK duty?	35
26.4	What documents must travel with the goods?	35
27.	Tax representatives.....	36
27.1	What is a tax representative?	36
27.2	What is distance selling?	36
27.3	How can I become a tax representative?	36
27.4	How do I operate as a tax representative?	36
28.	Rendering returns by diskette	37
28.1	Introduction	37
28.2	Data Format	37
28.3	Field Specifications	37
28.4	Sample Return	38
28.5	System Procedure	40
28.6	Summary Printout.....	40
28.7	Virus Protection	41
28.8	Specification of diskette labels	41
29.	Simplified accompanying documents.....	42
30.	Administrative accompanying document.....	55
31.	Glossary	63

1. Introduction

1.1 What is this Notice about?

This notice sets out the United Kingdom's requirements for the receipt and duty payment of excise goods by Registered Excise Dealers and Shippers. We refer to such traders as 'REDS'.

It contains our:

- general conditions and requirements;
- application procedures;
- receipt procedures; and
- duty payment procedures.

It also sets out your rights and obligations as a REDS.

It has been restructured and rewritten to improve readability, and to incorporate a new section to help clarify the rules on distance selling.

You can access details of any changes since April 2004 on our Internet website at www.hmce.gov.uk or by telephoning the National Advice Service on 0845 010 9000.

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

1.2 Who must read this Notice?

You must read it if you:

- are; or
- want to become a REDS.

You will find more details about the different types of REDS in section 3.

1.3 Who else should read this notice?

You should also read this notice if you import excise goods from the EU and you use an authorized REDS agent to pay the excise duty on your behalf either by:

- using your own duty deferment account; or
- using the agent's duty deferment account.

In this notice we refer to such traders as 'importers'.

1.4 What other Notices will I need?

You will need:

Title	Notice Number
Deferring duty, VAT and other charges	101
Revenue Traders' Records	206

1.5 What does this Notice not cover?

This Notice does not cover:

Title	Information available in Notice...
Complaints and putting things right	1000
Excise and Customs Appeals	990
Excise duty: Drawback	207
Excise goods: Holding and movement	197
Excise goods: Sales on Board Ships and Aircraft	202
HM Customs and Excise Charter	400

Title	Information available in Notice...
Imports	702
Occasional importers - EU trade in excise goods	204
The Single Market	725
The VAT Guide	700
Tobacco products duty	476

1.6 Whom should I ask for 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 our Internet website at www.hmce.gov.uk.

1.7 Must I always contact your National Advice Service if I have a query?

Unless we tell you otherwise, either in this notice or in writing, you must always contact our National Advice Service.

1.8 How long will it take you to respond to any enquiry?

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

1.9 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 law?

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

Full Title	Abbreviation
The Customs and Excise Management Act 1979	CEMA
The Rehabilitation of Offenders Act 1974	ROA

You will find detailed requirements in:

Full Title	Abbreviation
The Excise Duties (Deferred Payment) Regulations 1992 (SI 1992 No. 3152)	EDDPR
The Excise Goods (Accompanying Documents) Regulations 2002 (SI 2002 No.501)	EGAD
The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (SI 1992 No. 3135)	HMWR
The Revenue Traders (Accounts and Records) Regulations 1992 (SI 1992 No. 3150)	RTAR

You will find the conditions which cover movements of excisable goods to and from other member states of the EU in Council Directive

- 92/12/EEC OJ L 76.23.2.92 (as amended); and

Commission Regulations:

- 2719/92 OJ L 276 19.9.92; and
- 3649/92 OJ L 369 18.12.92.

2.2 Where can I get copies of the law and regulations?

You can obtain copies of these from the Stationery Office. You will find more details on the HMSO website at www.hmso.gov.uk.

2.3 How do you refer to the law?

When we directly refer to the law in this notice, we will show the standard abbreviations as shown in paragraph 2.1.

2.4 What happens if I fail to meet my legal obligations?

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

We may also:

- prosecute you; or
- cancel your approval.

If you import or arrange for the importation of excise goods without the appropriate and correctly completed accompanying documentation the goods and vehicle will be liable to forfeiture.

2.5 Can I appeal against any civil penalties, which you impose?

Yes. If we impose any civil penalties, then we will inform you in writing and give our reasons. 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.

2.6 What should I do if I have a complaint?

You will find further details in Notice 1000 *Complaints and putting things right*.

3. Types of REDS

3.1 What are REDS?

Registered Excise Dealers and Shippers (REDS) are revenue traders who are approved by and registered with us to:

- receive; and
- account for duty,

on duty suspended excise goods from other Member States.

REDS must account for the duty when the goods are received in the UK.

3.2 May REDS hold or dispatch goods in duty suspension?

No. REDS may not hold or dispatch goods under duty suspension.

3.3 Do you approve different types of REDS?

Yes.

A REDS may be approved as ...	who may ...
A principal	import goods which he owns. He then duty pays those goods using his own duty deferment account; and/or import excise goods which he does not own. He then uses his duty deferment account to pay the excise duty due on the goods.
An agent	act as a REDS for one or more importers. He accounts for the excise duty on the imported goods using the <i>importer's</i> duty deferment account.
A principal/agent	import goods as a principal (see above); and act as an agent (see above).
A Tax Representative	Account for UK duty on behalf of one or more traders in other EU countries (see section 27)

The approved REDS is responsible for:

- keeping records; and
- accounting for duty,

regardless of the ownership of the goods.

3.4 Will my suppliers be able to check that I am a REDS?

Yes. Your details will be included on the SEED database. In your own interests you should ensure that your suppliers are aware of your correct registration details and that they ensure that the correct details are entered on their Administrative Accompanying Documents (AADs).

4. Background information about REDS

4.1 Who may consign duty suspended goods to REDS?

Only Tax Warehouses approved in other member states (OMS) may consign duty suspended excise goods to REDS. Therefore, REDS may not receive goods:

- from UK warehousekeepers; or
- which are not in Free Circulation.

You will find a definition of these terms in the glossary to this notice.

4.2 May REDS receive goods which have already been duty paid in the EU?

Yes. REDS may also receive excise goods on which the excise duty has already been paid in another EU country, provided that they follow the procedure in section 17. REDS must account for UK duty on all such goods as soon as they are received.

REDS may wish to use the Occasional Importers system. You will find more information about this in Notice 204 *Occasional importers - EU trade in excise goods*.

4.3 Are all the same goods excisable in all Member States?

No, for example, chewing tobacco is excisable in the UK but not in all other Member States.

REDS who receive such goods must account for UK excise duty, although the goods may arrive without an AAD.

4.4 Who should I contact if I have any questions about receiving goods which are not excisable in other Member States?

If you have any questions about this you should consult our National Advice Service.

4.5 How do I account for VAT on REDS receipts?

You will find more details about this in Notice 725 *The Single Market*.

4.6 What information must I supply for trade statistics?

You will find more details about this in Notice 725 *The Single Market*.

4.7 Will you ever ask me for information about my business?

Yes. From time to time we may do this. In which case we will contact you directly and provide you with details of any requests.

4.8 Do I need to provide any financial security prior to approval?

Not normally. However, we reserve the right to require a deposit or prepayment of duty for each or any accounting period. If this happens we will tell you what procedures you must follow.

5. Approval and registration

5.1 Important information

You should not assume that we would agree to approve you. In particular, you should not enter into any binding financial agreements on the assumption that we will grant approval.

5.2 What conditions must I meet before you will consider my application?

We will not consider your application unless you meet both of the following conditions:

- you are registered in the UK for Value Added Tax; and
- you have your own duty deferment arrangements or are prepared to be authorized to use those of your clients.

5.3 How do I apply for REDS approval?

You should obtain Form REDS 1 from our National Advice Service.

Before completing the form you will need to decide if you are trading as:

- a principal;
- a principal/agent;
- an agent; and/or
- a tax representative; and

complete the application form accordingly.

You will find information about the types of REDS in section 3.

You should read this notice and the notes on the reverse of Form REDS 1 before you complete the application form.

5.4 What do I do if I need any further guidance?

If you need any further guidance you must contact our National Advice Service.

5.5 When should I submit an application for approval as a REDS?

You can apply to register at any time once you have decided that you wish to trade as a REDS. It is in your own interests to apply as early as possible.

5.6 What happens if I provide false or misleading information?

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

- prosecute you;
- impose civil penalties; and/or
- subsequently revoke your approval.

5.7 Must I tell you if I have an 'unspent' conviction?

Yes. When you apply you must tell us if you have an unspent conviction under ROA on our website at www.hmco.gov.uk (other than minor motoring offences) or you have accepted a compounded settlement during the previous 3 years.

5.8 Do you ever turn down any applications?

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

5.9 What happens if you turn down my application?

If we turn down your application, we will inform you in writing and give our reasons for the rejection.

5.10 Can I appeal if you do not accept my application?

Yes. You 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*.

5.11 Can you impose conditions upon my registration?

Yes. If we consider it necessary to impose conditions we will inform you in writing.

5.12 Can I appeal against any conditions which you impose?

Yes. You have the right to ask for a review of any conditions which we impose. 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. Duty deferment accounts

6.1 How do I apply for a Duty Deferment Account?

You will find more information about this in Notice 101 *Deferring duty, VAT and other charges*.

6.2 Must I be authorized to use an importer's deferment account?

Yes. If you intend to act as a REDS agent or principal/agent, you must obtain written authority on Form REDS 50 from each of the importers for which you intend to act as agent.

You must lodge this REDS 50 with us.

7. Approval procedures

7.1 How quickly will you deal with my application?

We deal with all applications in accordance with our Charter Standards. You will find more information about this in Notice 400 *HM Customs and Excise Charter*.

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

If we accept your application, we will issue a certificate to you which shows the following information:

- your name;
- your address;
- your approval number;
- the type of excise goods which you may receive and account for duty on; and
- any conditions which we have imposed.

You should quote your registration number on any correspondence which you have with us about your REDS activities. You should also have it available when you contact us.

7.3 What should I do with my certificate?

You should keep it and make it available to our officers if they ask. Your suppliers may ask for a copy of this certificate before they dispatch duty suspended excise goods to you.

7.4 Should I check the details on my certificate?

Yes, to make sure the details are accurate and up to date. If you discover any errors, you should contact us.

8. Variations of approval

8.1 What do I do if my approval details change?

You must notify us in writing as soon as you become aware of the change.

We will issue a fresh certificate. In your own interests you should ensure that your consignors or suppliers are aware of your change of details so that they know that:

- you are approved to receive a particular type of goods; and
- they are consigning the goods to a person who is approved to receive them.

You will find more information about this in paragraph 3.4.

8.2 Must I tell you if my duty deferment number changes?

Yes. You must tell us if your duty deferment number changes.

8.3 What must I do if I wish to use an additional importer's deferment account?

You must get written authority on form REDS 50 from the importer whose duty deferment facilities you intend to use. You must lodge this REDS 50 with us before you use the duty deferment account to pay duty.

8.4 Am I able to vary the terms and conditions of my REDS approval?

If you want to vary your activities, for example if you wish to add another category of goods to your approval you should write to us giving details. This should be at least 10 working days before the start of the accounting period in which you wish us to vary your activities.

9. Revocation of approval

9.1 May I ask you to revoke my approval?

Yes, but you must do it in writing. You should do this at least 10 working days before the start of the accounting period in which you want the revocation to take place. We will not revoke your approval until we are satisfied that you have paid all the duty due. In addition, you are still obliged to keep and make available all your business records.

We will tell you in writing when we have revoked your approval.

9.2 Can you revoke or vary my approval?

Yes. We may revoke or vary the terms of your approval at any time for reasonable cause. If this happens we will inform you in writing and give the reasons for our action.

9.3 Can I appeal if you revoke my approval?

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.

9.4 Is my approval still in force pending appeal?

No. You cease to be a REDS from the date we inform you of the revocation of your approval.

10. General information

10.1 Will you visit my business?

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

When we visit you must do all of the following:

- admit us to your premises;
- produce records for our checking; and
- allow us to inspect any stock.

10.2 Will you visit me if I am a REDS Importer?

Yes. You will find more information in paragraph 10.1.

10.3 Will you make an appointment?

We will normally make an appointment but we may make an unannounced visit. All our officers carry identification and will show this when they arrive.

10.4 Am I responsible for the safety of Customs and Excise personnel?

Yes. While our officers are on your premises you must ensure their safety at all times.

If you do not provide safe access to your premises and to your excise goods for our officers we will restrict or withdraw your approval. If we consider that it is necessary for the protection of our staff we will take this action with immediate effect.

You will find more information about revocation of approval in section 8.

10.5 Must I keep records and accounts?

Yes. You are a revenue trader. All revenue traders must keep records and accounts. You will find more information about this in Notice 206 *Revenue traders' records*.

In particular, REDS must keep a **duty account**. You will find more information about this in section 20.

10.6 Can I use a computer to keep my accounts?

Yes, but you must obtain our prior approval. You will have to comply with any conditions which we impose. We will discuss this with you if we consider your application to use a computer for accounting purposes. You will find more information in Notice 206 *Revenue traders' records*.

10.7 May I deal in Tobacco Products?

Yes, but you must comply with the Fiscal Marking provisions. You will find more information about this in Notice 476 *Tobacco products duty*.

11. VAT status

11.1 What happens if my turnover is below the VAT registration threshold?

If your turnover is below the VAT registration threshold (see Notice 700 *The VAT Guide*) you should apply for voluntary VAT registration. You should contact our National Advice Service for further details.

11.2 What happens if I have a VAT group registration?

Individual corporate bodies within a VAT group may apply for separate approval as long as they quote the VAT group registration number and their reference number.

Branches of the same company which are registered as a divisional VAT registration can each apply as they are separately registered.

12. Changes in status of my business

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

If the status of your business or the company changes, for example a sole proprietor becomes a partnership, then the new legal entity must apply to be become a REDS. You will find more information about this in section 4.

You cannot assume that we will automatically approve the new applicant.

13. Duty points

13.1 When and where is excise duty due?

The duty becomes due when the excise goods are:

- (a) imported into the UK; or
- (b) pass a UK duty point, for example when:
 - they are released for consumption or otherwise made available for consumption;
 - they are received in the UK by the registered trader or by the importer for whom the registered trader is acting;
 - dutiable shortages are discovered in a consignment;
 - a consignment goes missing in transit; or
 - goods imported for personal use are then sold or put to commercial use.

13.2 When must REDS record receipt of goods in their records?

As soon as any goods for which you are acting as a REDS (this includes agents) pass a UK duty point, you must record this fact permanently in your duty account. Later you can add precise details of the goods received. You should develop your administrative and control systems to ensure that they meet this requirement.

14. Receiving goods in duty suspension

14.1 Who may receive goods in duty suspension?

Duty suspended excise goods must only be consigned to a person authorized to receive them. For deliveries to REDS, the approved REDS is the person authorized to receive them. The REDS approval number, name and address must be quoted when the order is placed and the details shown on the registration certificate entered in box 7 of the AAD.

14.2 Does this apply if I am acting as an agent?

Yes. You are the consignee. You must ensure that your clients and their suppliers know that you are the consignee for the movement and that the consignor must enter your details in box 7 of the AAD.

14.3 What must the consignor do?

The consignor must complete a 4 part administrative accompanying document (AAD). He must complete either:

- the EU standard document (you will find a copy at section 30); or
- a commercial document containing the same information.

14.4 What happens to the AAD?

The consignor retains copy 1. Copies 2, 3 and 4 must travel with the goods throughout the movement.

14.5 Can the consignee and/or destination of the goods be changed in transit?

Yes, if necessary. However, this can only be done at the request of the consignor.

14.6 Must goods be consigned to and subsequently delivered to my registered address?

No. The goods may be consigned and subsequently delivered to any address in the UK provided that the delivery address is entered in box 7a of the AAD.

14.7 May receipts be unloaded on arrival?

Yes. However, from time to time we may ask for notification of arrivals from EU Member States as we may wish to inspect the goods. We will ask you not to open the consignments for a period not exceeding one hour. We call this 'standing time'.

Agents should make sure that any importers for whom they act are:

- aware of; and
- comply with,

any requirement for standing time notified to the agent.

15. Processing of AADs

15.1 What must REDS do when they receive an AAD?

The REDS must:

- update their records; and
- provide the certificate of receipt (see paragraph 16.1).

15.2 Could wine arrive without an AAD?

Yes – in certain circumstances small wine producers are exempt from AAD requirements. If you receive goods from small wine producers you must note their receipt in your records in the usual way and ensure that you account for UK duty. You should contact us if you encounter any problems with such arrangements.

16. Certificates of receipts for duty suspended goods

16.1 What is a certificate of receipt?

A certificate of receipt advises the supplier that you have received the goods. It is the copy 3 of the AAD endorsed on the reverse by the consignee and returned to the consignor.

16.2 Who must provide a certificate of receipt?

The approved REDS (see paragraph 3.3) is the only person who can provide the certificate of receipt (see paragraph 16.1).

16.3 What happens if the goods are delivered to a different address to that shown in the certificate of registration?

The approved REDS **must** ensure that:

- all importers who have appointed them to act as their agents;
- all other persons who are using a REDS to pay duty on their behalf; and
- staff at receipt points,

are aware that AADs must be sent to the approved REDS immediately.

16.4 What happens if discrepancies are discovered on receipt?

Approved REDS, their customers and their staff must ensure that systems are in place to ensure that discrepancies are recorded in their commercial records. They must also ensure that the approved REDS are made aware of any discrepancies. You will find more information in section 19.

16.5 What if I am acting as an Agent?

As the REDS, you must still provide the certificate of receipt within the prescribed time limits.

16.6 Is there a deadline for returning the copy 3 receipt?

Yes. You must return the endorsed copy 3 to the consignor by the 15th of the month after the month in which you receive the goods. For example, if you receive the goods in April then you must return the certificate of receipt by 15 May.

16.7 What information must I show on the certificate of receipt?

Make sure your receipt contains all the following details:

- the date and place of receipt of the goods;
- the goods received. Include details of excesses or shortages;
- our address; and
- the signature of a responsible employee.

16.8 Must I send the certificate to you?

Not unless there are discrepancies. Simply complete it and send it straight back to the consignor within the time limit.

16.9 What do I do if there are discrepancies?

If there is a discrepancy between the quantity of goods dispatched and received, then you must follow the procedures set out in section 19.

16.10 What happens to copies 2 and 4 of the AAD?

Keep copy 2 of the AAD for your own records. You should also keep copy 4 in case we ask you for it.

17. Receiving duty paid goods from other EU countries

17.1 Important Information

You may wish to follow the procedure for Occasional Importers set out in Notice 204 *Occasional importers - EU trade in excise goods*.

17.2 What procedure must I follow if I wish to receive and pay UK duty on excise goods which are duty paid in another EU country?

If you want to receive duty paid goods as a REDS, you must:

- tell us at least 48 hours before the goods are dispatched;
- secure payment of UK duty with us.

If you wish to send goods to the UK under distance selling arrangements you should read section 26.

17.3 What format must this security take?

Acceptable forms of security are - for example:

- cash;
- guaranteed cheque; or
- banker's draft.

We will provide evidence that you have deposited the duty with us.

17.4 What must I do with this evidence?

You must send this evidence to your supplier as he should not send the goods to you until he knows that the duty is secured with UK Customs.

17.5 What documents must travel with the goods?

The following documentation must travel with the goods:

- a simplified accompanying document You will find more information about this in section 29;
- the proof that the duty has been secured (see paragraph 17.2).

If you wish to send goods to the UK under distance selling arrangements you should read section 26.

17.6 What must I do when I receive the goods?

When you receive the goods, you must record their arrival in your records immediately and account for the excise duty on the consignment.

17.7 Must I tell you when I have received the duty paid goods?

Yes. You must:

- send a photocopy of copy 3 of the SAAD to us, together with details of the quantity of goods received;
- notify us of the amount of duty due on the quantity of goods received; and
- confirm that you have accounted for this duty in your REDS duty account.

When we are satisfied that you have accounted for the duty, we will then refund your deposit to you.

17.8 Can I claim back the duty paid in the EU country of dispatch?

Not from the UK fiscal authorities. Any claims must be made to the fiscal authority in the Member State of dispatch.

17.9 What happens if the goods bear EU tax stamps or tax markings?

Tax stamps or tax markings are issued by the fiscal authorities of other EU countries to show that duty has been paid there. The supplier must ensure he complies with any requirements imposed by the other Member States. You will find information about UK fiscal marking of Tobacco Products in Notice 476 *Tobacco products duty*.

18. Certificates of receipt for duty paid goods

18.1 What is a certificate of receipt?

A certificate of receipt advises the supplier that you have received the goods. It is the copy 3 of the SAAD endorsed on the reverse by the recipient and returned to the supplier.

18.2 Must I provide this certificate of receipt?

Yes. You must provide the certificate of receipt. You must keep copy 2 and you must return the endorsed copy 3 to the supplier.

18.3 Is there a deadline for returning the copy 3 receipt?

Yes. You must return the endorsed copy 3 to the supplier by the 15th of the month after the month in which you receive the goods. For example, if you receive the goods in April then you must return the certificate of receipt by 15 May.

18.4 What information must I show on the certificate of receipt?

Make sure your receipt contains the following details:

- the date and place of receipt of the goods;
- details of the goods received; and
- the signature of a responsible employee.

18.5 Must I send the certificate to you?

No. Complete it, and send it straight back to the supplier within the time limit.

19. Irregularities

19.1 What do I do if goods arrive without an accompanying document?

You should follow the procedures set out below.

Step	You should...
1	Tell us immediately and enter the goods in your records and duty account as a receipt
2	Contact the consignor and ask for a replacement document by the fastest means available. You should also ask for complete documentation. Inform the consignor that duty suspended excise goods travelling in the UK without an accompanying document are liable to forfeiture.
3	Account for duty on the goods as soon as you receive them.

19.2 Must I accept goods properly consigned to me?

Yes. If you arranged or were involved in the arrangements for the movement of the goods and are shown as the consignee, then you are responsible for the receipt and duty payment of those goods. This includes any damaged goods. You may not reject a properly documented consignment. You must enter the goods in your records and ensure that any duty due is properly accounted for. If you decide to return or destroy the goods you may be able to claim drawback. You will find more information about this in Notice 207 *Excise duty: Drawback*.

19.3 What must I do if goods which I have not ordered arrive at my premises?

You should contact the consignor and ask why he has consigned the goods to you. You should also tell us that goods which you have not ordered have arrived at your premises.

19.4 What if I decide to accept the goods?

If you decide to accept the goods, as well as carrying out your normal commercial procedures, you must:

- provide a certificate of receipt; and
- account for the goods in your duty account immediately.

19.5 What do I do if I discover a shortage on receipt of duty suspended goods?

You must do all of the following:

- record the loss in section C on the reverse of the accompanying document;
- note in your records the actual quantity of goods received;
- account for the duty; and
- send copy 3 of the AAD to us.

You should tell us if you are asking for a remission of duty on an allowable loss and enclose any documentation which will support this request.

19.6 What will you do?

If we think that we may remit the duty then we will endorse section C of the AAD. If we think that the loss is chargeable with duty we will note section C accordingly. We will then return the receipted AAD to you.

19.7 What must I do when you return the AAD to me?

You should then:

- note your records; and
- return the receipted copy 3 AAD to the consignor.

19.8 Who must pay any duty due on shortages or consignments which go missing?

Principally, the liability to pay the duty on goods which fail to reach the consignee falls upon the person who provided the movement guarantee. The rate of duty which applies will depend upon the Member State in which the loss occurred, was detected or was deemed to have occurred. If UK Customs detect or become aware of an irregularity which resulted in a UK duty point, then we will take steps to recover the duty from the person who provided the guarantee.

19.9 What do I do if I discover surpluses in a consignment?

If you discover surpluses you must:

- enter the goods in your stock accounts; and
- account for duty on the surplus goods.

You should contact us if your approval does not include the type of surplus goods which you have received.

19.10 What if the goods do not arrive at all?

If any expected goods do not arrive within a reasonable time and you do not know the reason for the delay then you should tell your consignor **and** our National Advice Service www.hmce.gov.uk immediately. You must also try to find out what happened to the goods.

19.11 What if the goods are not what I ordered?

You should account for duty when the goods arrive. If you decide to return or destroy the goods you may be able to claim drawback. You will find more information about this in Notice 207 *Excise duty: Drawback*.

20. Accounting for duty

20.1 Who is liable for the duty?

REDS are liable for the duty on all consignments of excise goods which they receive as a REDS.

In addition, REDS agents, importers and any others involved in an importation of Community excise goods are jointly and severally liable for any duty at the duty point.

20.2 Who is liable to account for excise duty when REDS are acting as agents for importers?

- REDS agents have a legal obligation to ensure that they account for excise duty on all goods received by importers for whom they are acting. This applies both:
 - when the agent is using his own duty deferment account; and
 - when the agent is using the importer's duty deferment account.

20.3 When is the duty due?

Duty becomes due when goods reach an excise duty point. You will find more information about this in section 13.

In practice this is the date when REDS or importers receive goods. The authorized REDS must note this date in their records.

20.4 What rate of duty do I use?

Duty is due at the rates in force for the particular goods at the duty point.

20.5 What do I do if the duty rate changes during an accounting period?

When you are completing your REDS returns you should check that you are using the correct rate of duty in force at the duty point.

20.6 How should I work out the duty on excise goods?

You are responsible for working out, or having someone else work out on your behalf, the correct duty due on each receipt.

You must:

- determine the correct three digit tax type code for the product; and
- use this code for each class of goods received.

You should then calculate the duty due on the consignment.

20.7 Where do I find more information about the tax types and duty rates?

Current duty rates and tax types are published in Volume 1 of the Customs and Excise Tariff, available from the Stationery Office at www.hmso.gov.uk.

You should contact us if you have any enquires about duty rates or the tax type or the category of the goods.

20.8 What is my accounting period?

REDS must use calendar monthly accounting periods.

20.9 What duty account must I keep?

You must keep a duty account summarising:

- all your REDS transactions; and
- the duty which you are liable to pay.

The duty account and its supporting documents must show:

- the duty due in each accounting period;
- the excise duty point for each consignment;
- the date and method of payment of any duty due; and

- any adjustments made to the amount of duty due in current or earlier accounting periods.

You should make sure that your duty account is kept fully up to date.

In particular, agents should ensure that all duty due has been accounted for in the correct accounting period on consignments received by importers on whose behalf they are accounting for duty.

21. Submitting returns

21.1 What duty returns must I submit?

Each month you will receive from our REDS Control Centre (REDCENT) a pre-printed duty return and a pre-paid envelope. This completed return must be delivered to REDCENT in the pre-paid envelope within four consecutive working days (three if a non-business day intervenes) after the end of the accounting period.

21.2 What happens if I fail to submit my returns in time?

We may:

- impose civil penalties;
- prosecute you; and/or
- revoke your approval.

21.3 What types of returns do you send a REDS principal and/or Tax Representative?

We will send REDS principals and/or tax representatives a pre printed principal's return (Form REDS 110) for each accounting period.

21.4 What returns do you send Agents and Principal/Agents?

We will send Agents and Principal/Agents a pre-printed 'Agent's Summary' (Form REDS 105) for each accounting period. Agents should then follow the procedures set out in section 24.

21.5 Must I submit 'Nil' Returns?

Yes. You must submit a return for accounting periods in which your duty liability is 'nil'.

21.6 What happens if my return fails to arrive at the address shown on my certificate of registration?

If you are not in possession of a REDS return form at the end of a period, you must contact REDCENT (tel 0151 703 1373) as soon as possible so that we can send a duplicate to you.

21.7 Can I submit my returns on computer disk or by electronic means?

Yes. You will find more information about this in section 28.

22. Errors from previous accounting periods

22.1 Important Information

Procedures in this section cover errors which **you** discover. They do not apply where we have begun to examine your accounts for the periods in which the errors were made. Nor do they cover any case where you are aware that an irregularity has occurred which involves a breach of the law.

22.2 What if I discover errors culminating in a net duty of less than £2,000 in total in any accounting period?

For such errors you must make the necessary adjustments in your records by tax type for the current accounting period. You do not have to give us details but we must be able to check the adjustment easily. You must draw our attention to the adjustment by ticking the relevant box on your next return.

22.3 What if I discover errors culminating in duty of £2,000 or more in total in any accounting period?

In addition to making the necessary adjustments in your records, you must tell us as soon as the errors are found.

22.4 What happens if I have overpaid duty?

If you have overpaid duty to us, those sums can be set off against the same tax type code(s) on subsequent declarations.

22.5 Will you make a direct repayment?

If you can justify a request for a direct repayment the authorized REDS should complete a repayment form (REDS 115) and submit it to our National Advice Service (www.hmce.gov.uk) and not to REDCENT. We will accept such requests only if we are satisfied that you cannot make the adjustment through your normal systems, **for example if you have an unusually high duty liability for a particular tax type in one particular accounting period**. We will only repay the holder of the deferment account which was originally debited.

22.6 What happens if you discover errors?

If we discover errors we will tell you what you must do. We will also tell you what sanctions we will impose.

23. Completion of Form REDS 110 (Principal's Return)

23.1 How do I complete a Form REDS 110?

At the end of each accounting period you must calculate the duty due for each tax type.

Your return must include all goods on which the duty is being paid from your own deferment account.

You must declare on your return:

- all goods received by you as a REDS Principal (see paragraph 3.3); plus
- any goods for which you are acting as a tax representative. (see paragraph 3.3).

23.2 What else must I do?

You must:

- check that the pre-printed details on the return are correct, and fill in the other information which we require. You must tell us if any of the details have changed. You will find more information about this in section 8;
- enter the total duty due (to the nearest penny) for that tax type in the accounting period;
- enter the cumulative duty due for all tax types in the 'total' box; and
- complete the declaration at the foot of the return and send the return in the pre-paid envelope provided, to:

HM Customs and Excise
REDCENT
Queens Dock
Liverpool
L74 4BF

24. Completion of Forms REDS 100 and REDS 105

24.1 What is a Form REDS 100?

A REDS 100 is a duty summary showing the duty due by:

- Tax Type; and
- deferment number,

for importers of duty-suspended excise goods from the EU.

24.2 Where do I get copies of Forms REDS 100?

You should contact our National Advice Service.

24.3 How do I complete a Form REDS 100?

Each accounting period you must complete a REDS 100 for each importer for whom you acted as a REDS agent by:

- working out the total duty due for each tax type;
- entering the importer's name and address;
- entering the duty deferment number which is being used to account for the duty;
- entering your agent's approval number;
- entering the total duty due (to the nearest penny) for that tax type in the accounting period; and
- completing the cumulative duty due for all tax types in the 'Total' box.

If you are acting as a principal/agent and/or a tax representative you must also complete a Form REDS 100 for your own deferment number.

Once you have completed the appropriate returns, attach them to the agent's summary header Form REDS 105 (see paragraph 21.4).

Complete the declaration and other details on the agent's summary and send all the forms (REDS 100) which you must submit in the reply paid envelope provided to:

HM Customs and Excise
REDCENT
Queens Dock
Liverpool
L74 4BF

24.4 Must I submit 'Nil' REDS 100?

No. You need not submit a 'Nil' REDS 100 if importers do not incur any duty liability in the accounting period.

25. Payment of duty

25.1 How do I pay?

We will check your return and debit the relevant sums from each deferment account on the 'next payment' day.

25.2 When are REDS Payment Days?

The payment day for REDS transactions is the 15th of each month following each accounting period (except for beer which is the 25th of each month). Where the Bank of England is closed on these dates, the payment day is the last business day preceding the 25th for beer and the next business day following the 15th for all other goods.

25.3 Will you send me a statement?

Yes. Seven days before the payment day we will send each deferment account holder a REDS statement showing the amount being debited.

25.4 What if deferment holders have any enquiries about their statements?

Check your records thoroughly and ensure that any discrepancy relates to REDS. If so, contact REDCENT (on 0151 703 1373) who will advise on the appropriate action to be taken. If not, you should follow the guidance set out in Notice 101 *Deferring duty, VAT and other charges*.

26. Distance Selling to the UK

26.1 What is distance selling?

Distance selling takes place when you sell excise goods in one Member State to a private individual in another Member State. The vendor is responsible, directly or indirectly, for delivery of the goods. Distance selling includes mail order and transport by couriers or parcel companies.

26.2 Must I make distance sales from duty-paid stock?

Yes. You must make distance sales from duty-paid stock.

26.3 If I am making distance sales to the UK, how must I account for the UK duty?

You must pay the UK excise duty at the time of delivery. The duty must be guaranteed in the UK before you dispatch the goods.

You must appoint a tax representative in the UK for all goods arriving in the UK by way of distance selling. (see section 27)

26.4 What documents must travel with the goods?

There is no requirement for any official documentation to accompany the goods. However, to prevent any problems should Customs examine the consignment on the arrival in the UK, we advise that commercial documentation accompanies the consignment and this should show details of the tax representative in the UK who is to account for the duty.

27. Tax representatives

27.1 What is a tax representative?

A tax representative in the UK is a REDS who has the legal responsibility to account for the duty due from a trader based in another EU country. This applies, for instance, when such a trader sells goods to private individuals in the UK under distance selling arrangements. A tax representative can also act as an agent for an authorized warehousekeeper in another EU country.

27.2 What is distance selling?

Distance selling takes place when a trader in one EU country sells excise goods to a private individual in another and where the individual does not personally accompany the goods. It includes mail order. The trader is liable to pay the excise duty and VAT of the country of destination at the time he makes a delivery. In the UK, a tax representative approved as a REDS must account for the duty. You will find more information on distance selling by UK based traders in Notice 197 *Excise goods: Holding and movement*.

27.3 How can I become a tax representative?

The normal REDS approval rules apply. You must tell us for whom you are acting as a tax representative. In your own interests you should be clear about what you are responsible for. You should, for example, obtain letters of authorization to act on behalf of traders in other EU countries.

27.4 How do I operate as a tax representative?

In much the same way as a REDS principal dealing in duty-paid goods received from another EU country (section 17). Before the goods are dispatched, you must tell our National Advice Service and guarantee to pay the UK duty.

You must have a duty deferment account. You must also keep an accurate duty account showing the UK duty due on goods dispatched by the suppliers to private individuals in the UK. You must account for and pay the duty due as described in section 20. A tax representative may also be approved to act as a REDS principal and/or agent. You will find more information about this in section 4.

Tax representatives may also be involved in accounting for VAT arising from distance selling. You will find further information in Notice 725 *The Single Market*.

28. Rendering returns by diskette

Please note – we give these details for information only. REDS wishing to use this system should contact us first.

28.1 Introduction

The REDS Diskette Returns system enables Duty Returns to be submitted on diskette and to be validated before being integrated into the REDS database.

The system uses MS-DOS compatible ASCII text files to submit the information.

Returns will be accepted on 3.5' diskettes, formatted to high or low density (as high density diskettes can store more information, they should be used whenever possible).

System disks should not be used and you must virus check all disks before despatch. Disks will be retained by REDCENT indefinitely and it is not envisaged that we will return them.

If you have multiple branches, and wish to submit information from each, then it is your responsibility to consolidate this information, as only one diskette per REDS will be accepted for each period.

It is not envisaged that the amount of returned information will exceed the capacity of a high density diskette 1.44 or 1.2 megabytes on 3.5' diskette. However, if this situation were to arise, you would need to speak to us to define a new system procedure.

28.2 Data Format

The format of each return diskette is outlined below:

1 Reds Header - appears only once, at the beginning of the file. Includes:

- REDS Activity Flag (1-Principal, 2 - Principal/Agent, 3 - Agent);
- REDS Registration Number;
- REDS Site Number;
- Number of Returns on diskette; and
- Accounting Period.

2 Return Identifier - appears only once for each return on the file. Includes:

- DAN Holder deferment approval number (DAN); and
- Number of Return Lines on Return.

3 Return Line

- Tax type; and
- Duty due.

4 Return Summary - matches Return Identifier and contains:

- Total duty due for single return; and
- Flag indicating if adjustments of up to 2000 pounds have been included.

5 REDS footer - total duty for all returns

Where the diskette contains a number of Returns, the 2-3-4 sequence will obviously be repeated for each return.

If a nil Return is submitted, only the REDS header and footer details should be included, with the number of Returns and total duty set to zero.

28.3 Field Specifications

The field specifications for the above information are as follows:

REDS Activity	{1/2/3}
REDS Registration Number	9 digits
REDS Site Number	3 digits
Importers DAN	7 digits

Tax Code	3 digits
Number of returns on diskette	n digits
Date Format	10 digits [dd/mm/yyyy]
Duty Due	99999999.99
Adjustments Flag	{Y/N}

Additional requirements are that the accounting period date should be the first of each month, and the duty due on each Return line should always be positive (negative or zero amounts will not be accepted).

28.4 Sample Return

A sample file, for a Principal Agent, acting for themselves and two importers, may therefore look like the following:

(1 REDS Header)

RED_ACT (REDS Activity)	2
RED_REG (REDS Registration Number)	1000024167
RED_SIT (REDS Site Number)	653
NUM_RET (Number of returns on diskette)	3
ACC_PER (Accounting Period)	01/07/1998

(2 Return Identifier)

DNH_DAN (DAN Holders DAN)	1000700
RET_LIN (Number of Return Lines)	2

(3 Return Line)

TAX_COD (Tax Code)	864
DUT_DUE (Duty Due)	3765.74
TAX_COD (Tax Code)	128
DUT_DUE (Duty Due)	234.06

(4 Return Summary)

RET_DUT (Total duty due for return)	3999.80
ADJ_FLG (Adjustments flag)	N

(2 Return Identifier)

DNH_DAN (DAN Holders DAN)	1000300
RET_LIN (Number of Return Lines)	1

(3 Return Line)

TAX_COD (Tax Code)	515
DUT_DUE (Duty Due)	2000.00

(4 Return Summary)

RET_DUT (Total duty due for return)	2000.00
ADJ_FLG (Adjustments flag)	N

(2 Return Identifier)

DNH_DAN (DAN Holders DAN)	1000210
RET_LIN (Number of Return Lines)	3

(3 Return Line)

TAX_COD (Tax Code)	864
DUT_DUE (Duty Due)	7843.97
TAX_COD (Tax Code)	209
DUT_DUE (Duty Due)	200.00
TAX_COD (Tax Code)	999
DUT_DUE (Duty Due)	1010.50

(4 Return Summary)

RET_DUT (Total duty due for return)	9054.47
ADJ_FLG (Adjustments flag)	N

(5 REDS Footer)

TOT_DUT (Total duty due)	15054.27
--------------------------	----------

In the previous example, the information contained in brackets would not form part of the file and is included here merely for guidance. The raw, uncommented data file would therefore look like the following:

RED_REG	100024167
RED_SIT	653
NUM_RET	3
ACC_PER	01/07/1998
DNH_DAN	1000700
RET_LIN	2
TAX_COD	864
DUT_DUE	3765.74
TAX_COD	128
DUT_DUE	234.06
RET_DUT	3999.80
ADJ_FLG	N
DNH_DAN	1000300
RET_LIN	1
TAX_COD	515
DUT_DUE	2000.00
RET_DUT	2000.00
ADJ_FLG	N
DNH_DAN	1000210
RET_LIN	3
TAX_COD	864
DUT_DUE	7843.97
TAX_COD	209
DUT_DUE	200.00
TAX_COD	999
DUT_DUE	1010.50
RET_DUT	9054.47

ADJ_FLG	N
TOT_DUT	15054.20

Field identifiers have been included to aid clarity and future enhancements. These identifiers must appear in capital letters.

28.5 System Procedure

In addition to submitting the diskette, you must also include a covering letter which is signed and confirms the diskette's contents. The diskette itself is identified by a physical label, which must include the place of origin, date processed and further verification signature.

Also a printout containing a summary of the diskette's information should be submitted. We will produce our own summary printout and compare it with the REDS original. If the two do not match, the diskette will not be processed, and you will be contacted to clarify the return. If the printouts do match, the diskette will be processed, with a statement being produced in the normal manner confirming the processed information.

If any of the information on the diskette is corrupted, or contains errors in format or content, then the complete diskette will be rejected. In this case you will be contacted with a request to immediately submit a new diskette or hard copy returns.

The actual file on the diskette containing the REDS return information will be called REDS_RET.TXT.

28.6 Summary Printout

As the name suggests, the summary printout provides a brief overview of the diskette's contents. It should include all identification information, as well as the total duty for each submitted Return. The following fields must therefore appear on the printout:

- REDS activity
- REDS Registration number
- REDS Site number
- Number of Returns submitted
- Accounting Period
- Dan Holders DAN
- Total Duty for Return
- Adjustments flag
- Total duty due for all Returns

A summary printout for our sample Return would contain the following information:

REDS Identification:	REDS_ACT	2
	RED_REG	100024167
	RED_SIT	653
	NUM_RET	3
	ACC_PER	01/07/1998
Trader details:	DNH_DAN	1000700
	RET_DUT	3999.80
	ADJ_FLG	N
Trader details:	DNH_DAN	1000300
	RET_DUT	2000.30
	ADJ_FLG	N

Trader details:	DNH_DAN	1000210
	RET_DUT	9054.47
	ADJ_FLG	N

Additional field identifiers('trader details' etc) have been included to aid clarity.

28.7 Virus Protection

The REDS system will virus check each submitted diskette, with any infected diskettes being destroyed.

In the event that a virus infected disk is received by us we will insist on a paper return for that and any further periods until we are satisfied that the exporting system is clear of any viruses.

28.8 Specification of diskette labels

The specification of diskette labels to identify your Return's diskette are as follows:

REDS Registration Number

Accounting Period

Name and Signature of an authorized person

Date

29. Simplified accompanying documents

EUROPEAN COMMUNITY 1 2 3 4 5 6 7						A OFFICE OF DISPATCH/EXPORT					
Copy for the country of dispatch/export	1 DECLARATION										
	2 Consignor/Exporter No					3 Forms		4 Loading lists			
	8 Consignee No					5 Items		6 Total packages		7 Reference number	
						9 Person responsible for financial settlement No					
	14 Declarant/Representative No					10 Country first destin.		11 Trading country		13 CAP	
						15 Country of despatch/export					15 C disp. /exp. Code
	16 Country of origin					17 Country of destination					
	18 Identity and nationality of means of transport at departure					19 Ctr.		20 Delivery terms			
	21 Identity and nationality of active means of transport crossing the border					22 Currency and total amount invoiced		23 Exchange rate		24 Nature of transaction	
	25 Mode of transport at the border		26 Inland mode of transport		27 Place of loading		28 Financial and banking data				
29 Office of exit					30 Location of goods						
Copy for the country of destination	31 Packages and description of goods					32 Item No		33 Commodity Code			
						34 Country origin Code		35 Gross mass (kg)			
						37 PROCEDURE		38 Net mass (kg)		39 Quota	
						40 Summary declaration/Previous document					
						41 Supplementary units					
Copy for the country of destination	44 Additional information/ Documents produced/ Certificates and authorisations					A.I. Code		46 Statistical value			
47 Calculation of taxes					48 Deferred payment		49 Identification of warehouse				
					B ACCOUNTING DETAILS						
50 Principal No					Signature:		C OFFICE OF DEPARTURE				
51 Intended offices of transit (and country)					represented by						
					Place and date:						
52 Guarantee not valid for					Code		53 Office of destination (and country)				
D CONTROL BY OFFICE OF DEPARTURE					Stamp:		54 Place and date:				
Result:							Signature and name of declarant/representative:				
Seals affixed: Number:											
Identity:											
Time limit (date):											
Signature:											

EUROPEAN COMMUNITY 1 2 3 4 5 6 7

OFFICE OF DISPATCH/EXPORT

2 Statistical copy — Country of dispatch/export 2	2 Consignor/Exporter No					1 DECLARATION				
						3 Forms		4 Loading lists		
						5 Items		6 Total packages		7 Reference number
	8 Consignee No					9 Person responsible for financial settlement No				
	14 Declarant/Representative No					10 Country first destin.		11 Trading country		13 CAP
						15 Country of dispatch/export			15 C disp./exp. Code	
	18 Identity and nationality of means of transport at departure					19 Ctr.		20 Delivery terms		
						16 Country of origin			17 Country of destination	
	21 Identity and nationality of active means of transport crossing the border					22 Currency and total amount invoiced		23 Exchange rate		24 Nature of transaction
	25 Mode of transport at the border		26 Inland mode of transport		27 Place of loading		28 Financial and banking data			
	29 Office of exit					30 Location of goods				
	31 Packages and description of goods					32 Item No		33 Commodity Code		
						34 Country origin Code		35 Gross mass (kg)		
						37 PROCEDURE		38 Net mass (kg)		39 Quota
						40 Summary declaration/Previous document				
41 Supplementary units										
44 Additional information/Documents produced/Certificates and authorisations					A.I. Code					
					46 Statistical value					
47 Calculation of taxes					48 Deferred payment		49 Identification of warehouse			
					B ACCOUNTING DETAILS					
Total:										
50 Principal No					Signature:		C OFFICE OF DEPARTURE			
51 Intended offices of transit (and country)					represented by Place and date:					
52 Guarantee not valid for					Code		53 Office of destination (and country)			
D CONTROL BY OFFICE OF DEPARTURE					Stamp:		54 Place and date:			
					Result: Seals affixed: Number: Identity: Time limit (date): Signature:					Signature and name of declarant/representative:

EUROPEAN COMMUNITY 1 2 3 4 5 6 7

A OFFICE OF DISPATCH/EXPORT

3 Copy for the consignor/exporter	2 Consignor/Exporter No		1 DECLARATION		
	3 Forms		4 Loading lists		
	5 Items		6 Total packages	7 Reference number	
	8 Consignee No		9 Person responsible for financial settlement No		
	10 Country first destin.		11 Trading country	13 CAP	
	14 Declarant/Representative No		15 Country of dispatch/export	15 C disp./exp. Code	17 Country destin. Code
				a ₁	b ₁
			16 Country of origin	17 Country of destination	
	18 Identity and nationality of means of transport at departure		19 Ctr.	20 Delivery terms	
	21 Identity and nationality of active means of transport crossing the border		22 Currency and total amount invoiced	23 Exchange rate	24 Nature of transaction
25 Mode of transport at the border	26 Inland mode of transport	27 Place of loading		28 Financial and banking data	
3	29 Office of exit	30 Location of goods			

31 Packages and description of goods	Marks and numbers — Container No(s) — Number and kind		32 Item No	33 Commodity Code	
				34 Country origin Code	35 Gross mass (kg)
				a ₁	b ₁
				37 PROCEDURE	38 Net mass (kg)
		40 Summary declaration/Previous document			
44 Additional information/ Documents produced/ Certificates and authorisations		41 Supplementary units			
		A.I. Code			
		46 Statistical value			

47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48 Deferred payment	49 Identification of warehouse
Total:							

50 Principal No	Signature:		C OFFICE OF DEPARTURE	
	51 Intended offices of transit (and country) represented by Place and date:			
52 Guarantee not valid for		Code	53 Office of destination (and country)	

D CONTROL BY OFFICE OF DEPARTURE		Stamp:	54 Place and date:
Result:		Signature and name of declarant/representative:	
Seals affixed: Number:			
Identity:			
Time limit (date):			
Signature:			

EUROPEAN COMMUNITY		1 2 3 4 5 6 7						OFFICE OF DISPATCH/EXPORT	
Copy for the office of destination	4	2 Consignor/Exporter <input type="checkbox"/> No						1 DECLARATION	
								3 Forms	4 Loading lists
								5 Items	6 Total packages
		8 Consignee <input type="checkbox"/> No						IMPORTANT NOTE	
								Where this copy is used exclusively for establishing the COMMUNITY STATUS OF GOODS NOT MOVING UNDER THE COMMUNITY TRANSIT PROCEDURE, only the information in boxes 1, 2, 3, 5, 14, 31, 32, 35, 54 and, where appropriate, 4, 33, 38, 40 and 44 is needed for that purpose.	
		14 Declarant/Representative <input type="checkbox"/> No						15 Country of dispatch/export	
							17 Country of destination		
	18 Identity and nationality of means of transport at departure						19 Ctr.		
	21 Identity and nationality of active means of transport crossing the border								
	25 Mode of transport at the border		27 Place of loading						
	4								
31 Packages and description of goods	Marks and numbers — Container No(s) — Number and kind						32 Item No	33 Commodity Code	
							35 Gross mass (kg)		
							38 Net mass (kg)		
							40 Summary declaration/Previous document		
44 Additional information/Documents produced/Certificates and authorisations							A.I. Code		
55 Transshipments	Place and country:			Place and country:					
	Ident. and nat. new means transp.:			Ident. and nat. new means transp.:					
	Ctr. <input type="checkbox"/> (1) Identity of new container:			Ctr. <input type="checkbox"/> (1) Identity of new container:					
	(1) Enter 1 if Yes or 0 if NO.			(1) Enter 1 if Yes or 0 if NO.					
F CERTIFICATION BY COMPETENT AUTHORITIES	New seals: Number: identity:			New seals: Number: identity:					
	Signature: Stamp:			Signature: Stamp:					
50 Principal	No						Signature:		
							C OFFICE OF DEPARTURE		
51 Intended offices of transit (and country)	represented by								
	Place and date:								
52 Guarantee not valid for							Code	53 Office of destination (and country)	
D CONTROL BY OFFICE OF DEPARTURE	Stamp:						54 Place and date:		
	Result:								
	Seals affixed: Number:								
	Identity:								
	Time limit (date):								
	Signature:						Signature and name of declarant/representative:		

EUROPEAN COMMUNITY 1 2 3 4 5 6 7

5 Copy for return — Community transit	2 Consignor/Exporter No		1 DECLARATION	
	8 Consignee No		3 Forms	4 Loading lists
			5 Items	6 Total packages
			15 Country of dispatch/export	
			17 Country of destination	
18 Identity and nationality of means of transport at departure		19 Ctr.	Tilbagesendes til: Zurücksenden an: No επιστράφη: Return to:	
21 Identity and nationality of active means of transport crossing the border				Renvoyer à: Rinviare a:
25 Mode of transport at the border		27 Place of loading		Teruzgenden aan: Devolver a:
				P. O. Box 1 Harwich CO12 3BE ENGLAND
5 31 Packages and description of goods	Marks and numbers — Container No(s) — Number and kind		32 Item No	33 Commodity Code
				35 Gross mass (kg)
				38 Net mass (kg)
			40 Summary declaration/Previous document	
44 Additional information/Documents produced/Certificates and authorisations			A.I. Code	
55 Transshipments	Place and country:		Place and country:	
	Ident. and nat. new means transp.:		Ident. and nat. new means transp.:	
	Ctr. (1) Identity of new container:		Ctr. (1) Identity of new container:	
(1) Enter 1 if Yes or 0 if NO.		(1) Enter 1 if Yes or 0 if NO.		
F CERTIFICATION BY COMPETENT AUTHORITIES	New seals: Number: identity:		New seals: Number: identity:	
	Signature: Stamp:		Signature: Stamp:	
50 Principal	No		Signature:	
			C OFFICE OF DEPARTURE	
51 Intended offices of transit (and country)	represented by			
Place and date:				
52 Guarantee not valid for			Code	53 Office of destination (and country)
D CONTROL BY OFFICE OF DEPARTURE		Stamp:		
Result:				
Seals affixed: Number:				
Identity:				
Time limit (date):				
Signature:				

EUROPEAN COMMUNITY 1 2 3 4 5 6 7

A OFFICE OF DESTINATION

6	1 DECLARATION					
	2 Consignor/Exporter No <input type="checkbox"/>					
	3 Forms		4 Loading lists			
	5 Items		6 Total packages		7 Reference number	
	8 Consignee No					
	9 Person responsible for financial settlement No					
	10 Country last consigned		11 Trad./Prod. country	12 Value details		13 CAP
	14 Declarant/Representative No					
	15 Country of dispatch/export			15 C disp./exp. Code	17 Country destin. Code	
	16 Country of origin			17 Country of destination		
18 Identity and nationality of means of transport on arrival			19 Ctr.	20 Delivery terms		
				21 Identity and nationality of active means of transport crossing the border		
22 Currency and total amount invoiced		23 Exchange rate	24 Nature of transaction			
25 Mode of transport at the border	26 Inland mode of transport	27 Place of unloading		28 Financial and banking data		
29 Office of entry		30 Location of goods				
31 Packages and description of goods	Marks and numbers — Container No(s) — Number and kind					
	32 Item No	33 Commodity Code				
	34 Country origin Code	35 Gross mass (kg)		36 Preference		
	37 PROCEDURE	38 Net mass (kg)		39 Quota		
	40 Summary declaration/Previous document					
44 Additional information/Documents produced/Certificates and authorisations	41 Supplementary units		42 Item price	43 VM code		
	A.1. Code	45 Adjustment				
	46 Statistical value					
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	
	Total:					
50 Principal	No			Signature:	C OFFICE OF DEPARTURE	
	51 Intended offices of transit (and country) represented by Place and date:					
52 Guarantee not valid for	Code				53 Office of destination (and country)	
J CONTROL BY OFFICE OF DESTINATION	54 Place and date:					
					Signature and name of declarant/representative:	

EUROPEAN COMMUNITY					1 2 3 4 5 6 7					A OFFICE OF DESTINATION										
7 Statistical copy — Country of destination	2 Consignor/Exporter No					1 DECLARATION														
						3 Forms		4 Loading lists												
						5 Items		6 Total packages		7 Reference number										
	8 Consignee No					9 Person responsible for financial settlement No														
	14 Declarant/Representative No					10 Country last con-signed		11 Trad./Prod. country		12 Value details			13 CAP							
						15 Country of dispatch/export					15 C disp. /exp. Code		17 Country destin. Code							
						16 Country of origin					17 Country of destination									
	18 Identity and nationality of means of transport on arrival					19 Ctr.		20 Delivery terms												
	21 Identity and nationality of active means of transport crossing the border					22 Currency and total amount invoiced			23 Exchange rate		24 Nature of transaction									
	25 Mode of transport at the border		26 Inland mode of transport		27 Place of unloading			28 Financial and banking data												
7	29 Office of entry				30 Location of goods															
	31 Packages and description of goods					32 Item No		33 Commodity Code												
34 Country origin Code						35 Gross mass (kg)			36 Preference											
37 PROCEDURE						38 Net mass (kg)			39 Quota											
40 Summary declaration/Previous document																				
41 Supplementary units						42 Item price		43 VM code												
44 Additional information/ Documents produced/ Certificates and authorisations					A.1. Code		45 Adjustment													
					46 Statistical value															
47 Calculation of taxes					Type		Tax base		Rate		Amount		MP		48 Deferred payment			49 Identification of warehouse		
					Total:															
50 Principal No					Signature:					C OFFICE OF DEPARTURE										
51 Intended offices of transit (and country)					represented by															
					Place and date:															
52 Guarantee not valid for					Code		53 Office of destination (and country)													
J CONTROL BY OFFICE OF DESTINATION					54 Place and date:															
					Signature and name of declarant/representative:															

EUROPEAN COMMUNITY 1 2 3 4 5 6 7					A OFFICE OF DESTINATION							
Copy for the consignee	8	2 Consignor/Exporter No			1 DECLARATION							
	3 Forms			4 Loading lists								
	5 Items			6 Total packages		7 Reference number						
	8 Consignee No					9 Person responsible for financial settlement No						
	10 Country last con-signed			11 Trad./Prod. country		12 Value details		13 CAP				
	14 Declarant/Representative No					15 Country of dispatch/export		15 C disp. /exp. Code		17 Country destin. Code		
						a ₁		b ₁		a ₂ b ₂		
	16 Country of origin					17 Country of destination						
	18 Identity and nationality of means of transport on arrival					19 Ctr.		20 Delivery terms				
	21 Identity and nationality of active means of transport crossing the border					22 Currency and total amount invoiced		23 Exchange rate		24 Nature of transaction		
25 Mode of transport at the border		26 Inland mode of transport		27 Place of unloading			28 Financial and banking data					
8	29 Office of entry			30 Location of goods								
31 Packages and description of goods		Marks and numbers — Container No(s) — Number and kind					32 Item No		33 Commodity Code			
		34 Country origin Code		35 Gross mass (kg)		36 Preference						
		a ₁		b ₁		37 PROCEDURE			38 Net mass (kg)		39 Quota	
		40 Summary declaration/Previous document										
		41 Supplementary units		42 Item price		A.1. Code			45 Adjustment			
44 Additional information/Documents produced/Certificates and authorisations							46 Statistical value					
47 Calculation of taxes		Type	Tax base	Rate	Amount	MP	48 Deferred payment		49 Identification of warehouse			
								B ACCOUNTING DETAILS				
		Total:										
51 Intended offices of transit (and country)		50 Principal No			Signature:			C OFFICE OF DEPARTURE				
		represented by		Place and date:								
52 Guarantee not valid for							Code		53 Office of destination (and country)			
J CONTROL BY OFFICE OF DESTINATION							54 Place and date:					
							Signature and name of declarant/representative:					

E CONTROL BY OFFICE OF DISPATCH/EXPORT					
Station/Company code			Port/Station of first lodgement if other than Port of Shipment		
Examination at premises/warehouse <input type="checkbox"/> HCO only — compared with stock account <input type="checkbox"/> — compared with HO 16			<input type="checkbox"/> Tobacco Products only — compared with TP8 <input type="checkbox"/> Compared with Excise Control Document		
			Station reference	Date stamp	
* Not sampled * Sample forwarded to Government chemist			Signature		
Examination at shipment			Rotation number		
			Station reference	Date stamp	
* Not sampled * Sample forwarded to Government chemist			Signature		
Certificate of shipment		Deficiencies found	Number missing	Number broken	Losses (Qty) Allowed Chargeable
Bottles					
Cases				 	
Casks				 	
Bulk				 	
Packages For tobacco products only				 	
OPR — Quantities transferred to Box 19 of authorisation					

Name and address for return of this copy

* Delete as necessary

<p>56 Other incidents during carriage Details and measures taken</p>	<p>G CERTIFICATION BY COMPETENT AUTHORITIES</p>
<p>H A POSTERIORI CONTROL (Where this copy is used for establishing the Community status of the goods)</p>	
<p>REQUEST FOR VERIFICATION Verification of the authenticity of this document and the accuracy of the information contained therein is requested</p> <p>Place and date: Signature: Stamp:</p>	<p>RESULT OF VERIFICATION This document (1) <input type="checkbox"/> was certified by the Customs office indicated and the information contained therein is accurate <input type="checkbox"/> does not meet the requirements as to authenticity and regularity (see remarks below).</p> <p>Place and date: Signature: Stamp:</p>
<p>Remarks:</p> <p>(1) Enter <input checked="" type="checkbox"/> where applicable.</p>	
<p>I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)</p> <p>Date of arrival: Examination of seals: Remarks:</p>	<p>Copy no. 5 returned on after registration under No. Signature: Stamp:</p>

56 Other incidents during carriage
Details and measures taken

G CERTIFICATION BY COMPETENT AUTHORITIES

<p>I CONTROL BY OFFICE OF DESTINATION (COMMUNITY TRANSIT)</p> <p>Date of arrival:</p> <p>Examination of seals:</p> <p>Remarks:</p>	<p>Copy no 5 returned on after registration under No</p> <p>Signature: Stamp:</p>
------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------

COMMUNITY TRANSIT -- RECEIPT (To be completed by the person concerned before presentation to the office of destination)

This is to certify that the document issued by the Customs office at (name and country) under No.
has been lodged and that no irregularity has been observed to date concerning the consignment to which this document refers.

Date: Signature: Stamp of office of destination:

J CONTROL BY OFFICE OF DESTINATION

30. Administrative accompanying document

EUROPEAN COMMUNITY PRODUCTS SUBJECT TO EXCISE DUTY		ADMINISTRATIVE ACCOMPANYING DOCUMENT	
1 Copy for the consignor	1 Consignor <input type="checkbox"/>	2 Consignor's excise No.	3 Reference No.
		4 Consignee's excise No.	5 Invoice No.
	7 Consignee	8 Competent authority at dispatch	
	7a Place of delivery	10 Guarantee	
	9 Transporter	12 Country of dispatch	13 Country of destination
	11 Other transport details	14 Tax representative	
1	15 Place of dispatch	16 Date of dispatch	17 Journey time
	18a Marks and numbers, No. and kind of packages, description of goods	19a Commodity code (CN code)	
		20a Quantity	21a Gross weight (kg)
		22a Net weight (kg)	
18b Marks and numbers, No. and kind of packages, description of goods	19b Commodity code (CN code)		
	20b Quantity	21b Gross weight (kg)	
		22b Net weight (kg)	
18c Marks and numbers, No. and kind of packages, description of goods	19c Commodity code (CN code)		
	20c Quantity	21c Gross weight (kg)	
		22c Net weight (kg)	
23 Certificates (certain wines and spirits, small breweries and distilleries)			
A Record of control. For use by competent authority		24 Boxes 1-22 certified correct	
continue on reverse (copies 2, 3 and 4)		Signatory's company and telephone No.	
		Name of signatory	
		Place and date	
		Signature	

EXPLANATORY NOTES

1. General

- 1.1. The Accompanying Administrative Document is required for excise purposes in accordance with the provisions of Articles 18 and 19 of Council Directive 92/12/EEC of 25 February 1992.
- 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.
- 1.3. The general specification of the paper to be used and the measurement of boxes is as laid down in the Official Journal of the European Communities No. C 164/3 dated 1.7.89.
- The paper is to be white for all copies with the size 210 millimetres by 297 millimetres with a maximum tolerance of 5 millimetres less or 8 millimetres more with regard to their length.
- 1.4. Any unused space in boxes 18a to 22c 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 four copies:
- copie 1. to be retained by the consignor.
 copie 2. to be retained by the consignee.
 copie 3. to be returned by the consignee to discharge the movement with, if required, the certificate or endorsement of the fiscal authority of the Member State of destination.
 copie 4. to be made available to the competent authority in the Member State of destination by the consignee.
- The competent authority in the Member State of dispatch may require to be provided with an additional copy of the document.
- 1.6. Copies 2, 3 and 4 must accompany the goods during the movement.
- 1.7. In cases where this document is utilised for movement using fixed pipelines copies 2, 3 and 4 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 the goods to which it relates.

2. Headings

- Box 1. Consignor: the full name, and address.
- Box 2. Consignor's excise number: the excise registration number accorded to the consignor by his fiscal authority must be indicated.
- Box 3. Reference number: a reference number which identifies the consignment in the records of the consignor (for example, the invoice number may be used for this purpose).
- Box 4. Consignee's excise number: in the case of an authorized warehousekeeper or a registered trader, the excise registration number must be indicated. In the case of a non-registered trader, the authorization number of the consignment accorded by his fiscal authority is to be indicated.
- Box 5. Invoice number: the number of the invoice relating to the goods. If the invoice has not been allocated the number of the delivery note or other transport document should be given.
- Box 6. Invoice date: the date of the document shown in box 5.
- Box 7. Consignee: the full name, address and in the case where the consignee is a non-registered trader, the VAT identification number. For goods to be exported the person acting for the consignor at the place of export or shipment should be indicated.
- Box 7a. Place of delivery: the actual place of delivery if the goods are not to be delivered to the address indicated in Box 7. 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 subsequently 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. Competent authority at dispatch: the name and address of the competent authority responsible for excise control at the place of dispatch.
- Box 9. Transporter: the name and address of the person responsible for arranging the first movement, if different from the consignor.
- Box 10. Guarantee: identify the party or parties responsible for arranging the guarantee. Only "consignor", "transporter" or "consignee" need be entered, as appropriate.
- Box 11. Other transport details: any additional information, e.g. name of any subsequent transporter, means of transport, registration number of means of transport, and the number, type and identification of any commercial seals.
- Box 12. Country of dispatch: the Member State where the movement commences. An abbreviation is to be used.
- | | | | |
|----|---------|----|----------------|
| AT | Austria | IT | Italy |
| BE | Belgium | LU | Luxembourg |
| DE | Germany | PT | Portugal |
| DK | Denmark | ES | Spain |
| EL | Greece | SE | Sweden |
| FI | Finland | NL | Netherlands |
| FR | France | GB | United Kingdom |
| IE | Ireland | | |
- Box 13. Country of destination: the final Member State of the movement. Abbreviations, as applied in box 12, are to be used.
- Box 14. Tax representative: if the consignor has appointed a tax representative in the Member State of destination, his name, address, VAT identification number and excise number (if appropriate) are to be entered in this box.

- Box 15. Place of dispatch: the authorization number (if any) of the warehouse.
- Box 16. Date of dispatch: the date, and if so required by the competent authorities at departure, the hour at which the goods leave the consignor's warehouse.
- Box 17. Journey time: the normal period of time necessary for the journey taking into account the means of transport and the distance involved.
- Box 18a. Packages, and description of goods: the marks and numbers of external packages, e.g. containers; the number of internal packages, e.g. cartons; and the commercial description of the goods.
- The description may be continued on a separate sheet attached to each copy. A packing list could 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 either degrees Plato or alcohol percentage by volume at 20°C, or both, in accordance with the requirement of the Member State of destination and the Member State of dispatch. Mineral oils 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),
 - the net weight (cigars and cigarillos),
 - litres of product at 20°C to two decimal places (alcohol and alcoholic beverages),
 - litres at 15°C (mineral oils except heavy fuel 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.
- Boxes 18b to 22b and 18c to 22c to be used when the consignment contains goods of a different description to those in boxes 18a to 22a.
- Box 23. Certificates: this space is reserved for certain certificates which are required on Copy 2 only.
1. In the case of certain wines, certification relating to the origin and quality of the products should, where necessary, be indicated in accordance with the relevant Community legislation.
 2. In the case of certain spirit drinks certification relating to the place of production which is required under the relevant Community legislation should be indicated.
 3. Beer brewed by an independent small brewery, as defined in the specific Council directive relating to the structures of excise duties on alcohol and alcoholic beverages, for which it is intended to claim a reduced rate of excise duty in the Member State of destination should be certified by the consignor in the following terms:

"It is hereby certified that the product described has been brewed by an independent small undertaking with a production in the previous year of hectolitres of beer".
 4. Ethyl alcohol produced by a small distillery, as defined in the specific Council Directive relating to the structures of excise duties on alcohol and alcoholic beverages, for which it is intended to claim a reduced rate of excise duty in the Member State of destination should be certified by the consignor in the following terms:

"It is hereby certified that the product described has been produced by a small undertaking with a production in the previous year of hectolitres of pure alcohol".
- Box 24. 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. The document must be signed unless the consignor has been authorized to replace the signature by a special stamp. In such a case the endorsement "SIGNATURE WAIVED" should be entered.
- BOX A. Record of control: the competent authorities shall record the controls applied on copies 2, 3 and 4. If the space is insufficient on the front of the document the record may be continued on the reverse. All comments shall be signed, dated and stamped by the responsible official.
- When goods enter a customs regime the controls applied are to be recorded by the responsible official. The special stamp to be used when a waiver of signature has been authorized shall also be entered in the upper right corner of Box A.
- 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 his competent authorities.
- BOX C. Certificate of receipt: to be given by the consignee. In cases where there is fiscal control of receipt of goods into a warehouse, or where goods are exported or placed under a community customs procedure (other than release for free circulation), a certificate is required from the fiscal authority or customs office, as appropriate. It is recommended that the receipt of the goods should also be certified on the reverse of copy 2 which is to be retained by the consignee. Thus, in the case of an eventual loss of copy 3 on its way back to the consignor, the consignor's claim to discharge the movement could easily be fulfilled by sending a copy of the certificate on copy 2.

**EUROPEAN COMMUNITY
PRODUCTS SUBJECT TO EXCISE DUTY**

ADMINISTRATIVE ACCOMPANYING DOCUMENT

2 Copy for the consignee	1 Consignor <input type="checkbox"/>		2 Consignor's excise No.	3 Reference No.
			4 Consignee's excise No.	5 Invoice No.
			6 Invoice date	
	7 Consignee		8 Competent authority at dispatch	
	7a Place of delivery		10 Guarantee	
	9 Transporter		12 Country of dispatch	13 Country of destination
	11 Other transport details		14 Tax representative	
2	15 Place of dispatch	16 Date of dispatch	17 Journey time	
18a Marks and numbers, No. and kind of packages, description of goods			19a Commodity code (CN code)	
			20a Quantity	21a Gross weight (kg)
			22a Net weight (kg)	
18b Marks and numbers, No. and kind of packages, description of goods			19b Commodity code (CN code)	
			20b Quantity	21b Gross weight (kg)
			22b Net weight (kg)	
18c Marks and numbers, No. and kind of packages, description of goods			19c Commodity code (CN code)	
			20c Quantity	21c Gross weight (kg)
			22c Net weight (kg)	
23 Certificates (certain wines and spirits, small breweries and distilleries)				
A Record of control. For use by competent authority			24 Boxes 1-22 certified correct	
			Signatory's company and telephone No.	
			Name of signatory	
			Place and date	
			Signature	
continue on reverse (copies 2, 3 and 4)				

B CHANGE OF PLACE OF DELIVERY New address:		The authorities mentioned in box 8 must be informed immediately
Name of signatory: Place and date:	Signature	
C CERTIFICATION 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 Signatory's company		Place/date Signature
<input type="checkbox"/> Fiscal authority or Customs office Name Address		Endorsement by fiscal authority (if required) or Customs office
*delete inapplicable		
A Record of control (continued)		

Please insert carbon paper before filling in the form / Prière d'utiliser un feuillet de papier carbone pour remplir le formulaire / Vor dem Ausfüllen bitte Kohlepapier einlegen.

**EUROPEAN COMMUNITY
PRODUCTS SUBJECT TO EXCISE DUTY**
ADMINISTRATIVE ACCOMPANYING DOCUMENT

3 Copy for return to consignor	1 Consignor <input type="checkbox"/>		2 Consignor's excise No.	3 Reference No.
			4 Consignee's excise No.	5 Invoice No.
			6 Invoice date	
	7 Consignee		8 Competent authority at dispatch	
	7a Place of delivery		10 Guarantee	
	9 Transporter		12 Country of dispatch	13 Country of destination
11 Other transport details		14 Tax representative		
3	15 Place of dispatch	16 Date of dispatch	17 Journey time	
18a Marks and numbers, No. and kind of packages, description of goods			19a Commodity code (CN code)	
			20a Quantity	21a Gross weight (kg)
				22a Net weight (kg)
18b Marks and numbers, No. and kind of packages, description of goods			19b Commodity code (CN code)	
			20b Quantity	21b Gross weight (kg)
				22b Net weight (kg)
18c Marks and numbers, No. and kind of packages, description of goods			19c Commodity code (CN code)	
			20c Quantity	21c Gross weight (kg)
				22c Net weight (kg)
23 Certificates (certain wines and spirits, small breweries and distilleries)				
A Record of control, For use by competent authority			24 Boxes 1-22 certified correct	
			Signatory's company and telephone No.	
			Name of signatory	
			Place and date	
			Signature	
continue on reverse (copies 2, 3 and 4)				

B CHANGE OF PLACE OF DELIVERY		The authorities mentioned in box 8 must be informed immediately
New address:		
Name of signatory:	Signature	
Place and date:		
C CERTIFICATION 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		Endorsement by fiscal authority (if required) or Customs office
Name		
Address		
*delete inapplicable		
A Record of control (continued)		

Please insert carbon paper before filling in the form / Prière d'utiliser un feuillet de papier carbone pour remplir le formulaire / Vor dem Ausfüllen bitte Kohlepapier einlegen.

**EUROPEAN COMMUNITY
PRODUCTS SUBJECT TO EXCISE DUTY**

ADMINISTRATIVE ACCOMPANYING DOCUMENT

4	1 Consignor <input type="checkbox"/>		2 Consignor's excise No.	3 Reference No.
			4 Consignee's excise No.	5 Invoice No.
			6 Invoice date	
	7 Consignee 7a Place of delivery		8 Competent authority at dispatch	
			10 Guarantee	
9 Transporter		12 Country of dispatch	13 Country of destination	
11 Other transport details		14 Tax representative		
4	15 Place of dispatch	16 Date of dispatch	17 Journey time	
18a	Marks and numbers, No. and kind of packages, description of goods	19a Commodity code (CN code)		
		20a Quantity	21a Gross weight (kg)	
			22a Net weight (kg)	
18b	Marks and numbers, No. and kind of packages, description of goods	19b Commodity code (CN code)		
		20b Quantity	21b Gross weight (kg)	
			22b Net weight (kg)	
18c	Marks and numbers, No. and kind of packages, description of goods	19c Commodity code (CN code)		
		20c Quantity	21c Gross weight (kg)	
			22c Net weight (kg)	
23 Certificates (certain wines and spirits, small breweries and distilleries)				
A Record of control. For use by competent authority			24 Boxes 1-22 certified correct	
			Signatory's company and telephone No.	
			Name of signatory	
			Place and date	
			Signature	
continue on reverse (copies 2, 3 and 4)				

B CHANGE OF PLACE OF DELIVERY		The authorities mentioned in box 8 must be informed immediately
New address:		
Name of signatory:	Signature	
Place and date:		
C CERTIFICATION 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)		

Please insert carbon paper before filling in the form / Prière d'utiliser un feuillet de papier carbone pour remplir le formulaire / Vor dem Ausfüllen bitte Kohlepapier einlegen.

31. Glossary

AAD	Administrative Accompanying Document
Compounded settlement	An offer by Customs not to pursue criminal action in return for a penalty payment made by the person who committed the offence.
Consignee	The person to whom duty suspended goods are consigned and who accounts for those goods in the Member State of destination. This may be: <ul style="list-style-type: none"> • a warehousekeeper who is approved to store the goods in duty suspension; • a registered trader who accounts for duty on arrival; or • a non-registered trader who must have accounted for the duty to his fiscal authority before the goods are despatched. The movement is authorized.
Consignor	The authorized person from whose premises goods are despatched in duty suspension.
Excise duty	For the purpose of this notice, an indirect tax on certain goods, for example, beer, wine, made-wine, cider, perry, spirits, mineral oil, cigarettes and other tobacco products. Both UK-produced and imported goods are subject to excise duty.
Excise goods	Goods which are liable to excise duty.
Free circulation	Once import procedures have been completed and any customs duties or similar charges have been paid in a EU Member State, goods from non-EU countries are said to be in 'free circulation' within the EU.
Recipient	In the context of this notice a person who receives duty paid excise goods.
REDCENT	The Customs and Excise Accounting Centre for Registered Excise Dealers and Shippers.
ROA	Rehabilitation of Offenders Act 1974 (as amended).
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.
SAAD	Simplified Administrative Accompanying Document.
SEED	System for Exchange of Excise Data – and EU wide database of Tax Warehouses and Registered Traders.
Supplier	In the context of this Notice a person who supplies duty paid excise goods.
Tax warehouse	An EU term for premises approved under the legislation of the Member State in which the premises are located for the: <ul style="list-style-type: none"> • production; • processing; • holding; • receipt; or • dispatch of excise goods under duty-suspension arrangements.

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
Excise Policy
3rd Floor
Ralli Quays
SALFORD
M60 9LA**

Please note this address is **not for general enquiries**. You should ring our National Advice Service about those.

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:

**The Adjudicator's Office
Haymarket House
28 Haymarket
LONDON
SW1Y 4SP**

Phone: (020) 7930 2292

Fax: (020) 7930 2298

E-mail: adjudicators@gtnet.gov.uk

Internet: <http://www.adjudicatorsoffice.gov.uk/index.htm>