

# **W5**

## **Excise Warehouse Remittance advice for alcohol goods**

## Notes for completing form W5

This form is for Excise Duty and Value Added Tax (VAT) on alcohol goods only. Complete a separate form for each proprietor. All entries must be clear. Do not overwrite, rub out or use correcting fluid on entry errors. You must put a line through any amendments and arrange for the signatory to initial those changes. You must also put a line through any unused rows.

### Registration number

Complete using the VAT Registration Number (this will be replaced by a new national trader numbering system).

### Warehouse code

This is your warehouse authorisation number (to be phased out when the new trader numbering system is introduced).

### Consecutive reference number

Each W5 form you submit must contain a unique consecutive reference number (CRN). The CRN must not exceed 7 digits and it must consist of numbers only (you must not use any other characters or spaces in the CRN). You should number the W5 forms consecutively in an annual series, starting from the warehousekeeper's first stock accounting period in the year. For example, during stock period 1, number the forms 11234, 11235, 11236 and so on; during stock period 2, number them 21234, 21235, 21236 and so on. Duplicate CRNs must not be used in the same period. A separate, unique numbering sequence should be used for cash remittance advices (W5) and deferment advices (W5D), and for each warehouse operated by the warehousekeeper.

### Calculation of Excise Duty

Details of the tax types and duty rates are in the Integrated Tariff of the United Kingdom Volume 1 Part 12.

Under the quantity column:

- for all alcohol types (beer, wine, cider, spirits and other fermented products), enter the quantity in litres of pure alcohol (lpa) - this is the litres of product multiplied by the abv strength, for example 2000 litres of product @ 40% strength, enter 800 litres as the quantity (2000 x 40%)
- for wine products please note that between 1 August 2023 and 31 January 2025 (dates inclusive), wine of a strength 11.5% to 14.5% (inclusive) must use 12.5% as an assumed strength - for example 1000 litres of 13.5% wine enter 125 litres as the quantity (1000 x 12.5%)

### Value for VAT

This can vary. If, whilst in warehouse, the goods have been subject to a supply, or additional services such as storage or handling, it may affect the VAT position. You can find detailed guidance in 'Imports (VAT Notice 702)'. Please note that the value for VAT must include Excise Duty in all cases (and Customs Duty if applicable).

Use separate forms, clearly noted, for detailing any underpayments or overpayments you discover. Include a cross reference to the previous mistake, with a brief description of the reason for the error.

### Value for VAT - supplementary guidance from 1 January 2021

From 1 January 2021, there are changes in the way that VAT is accounted for on goods brought into the UK from the EU or third countries. Separate forms, clearly noted, will need to be used detailing the different types of removal from excise warehouse. These are listed below for removals from GB and NI warehouses.

For guidance on using postponed VAT accounting go to [www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return](http://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return)

For guidance on how to complete your VAT return when using postponed VAT accounting go to [www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat](http://www.gov.uk/guidance/complete-your-vat-return-to-account-for-import-vat)

## **Goods removed from an excise warehouse in Great Britain**

### **Goods entering GB from the EU before 1 January 2021, and released from duty suspense in an excise warehouse on or after 1 January 2021**

EC free circulation goods subject to acquisition VAT procedures. In these cases complete the Value/Rate boxes and enter 'ACQ VAT' in the amount of VAT box. Please retain this information for your records.

EC free circulation goods where the requirement to account for acquisition VAT is extinguished because the goods are supplied on whilst in warehouse in GB. Supply VAT is due. Complete the Value/Rate/amount boxes. You will receive a C79 certificate to support your claim for input tax deduction.

### **Goods entering GB from the EU or third countries under customs rules, and released from duty suspense in an excise warehouse on or after 1 January 2021**

To use postponed VAT accounting to declare and recover import VAT on your VAT return, complete the Value/Rate boxes and enter 'ACQ VAT' in the Amount of VAT box. Please retain this information for your records. Please ensure that you retain evidence of how you calculate the value for VAT declared. You will need this to complete your VAT return as you will not receive a monthly postponed import VAT statement.

If you do not wish to use postponed VAT accounting to declare and recover import VAT on your VAT return, complete the Value/Rate/amount boxes. You will receive a C79 certificate to support your claim for input tax deduction.

### **Goods produced in GB or NI which are supplied in warehouse in GB**

Supply VAT is due on the last supply made in warehouse. Complete the Value/Rate/amount boxes. You will receive a C79 certificate to support your claim for input tax deduction.

## **Goods removed from an excise warehouse in Northern Ireland**

### **Goods entering NI from the EU and released from duty suspense in an excise warehouse**

There will be no change to the way that VAT is accounted for. This means that where you enter 'ACQ VAT' it means acquisition VAT, and it is essential that this is shown on a separate form from entries in the next category.

### **Goods entering NI from third countries under customs rules, and released from duty suspense in an excise warehouse on or after 1 January 2021**

To use postponed VAT accounting to declare and recover import VAT on your VAT return, complete the Value/Rate boxes and enter 'ACQ VAT' in the Amount of VAT box. Please retain this information for your records. Please ensure that you retain evidence of how you calculate the value for VAT declared. You will need this to complete your VAT return as you will not receive a monthly postponed import VAT statement.

If you do not wish to use postponed VAT accounting to declare and recover import VAT on your VAT return, complete the Value/Rate/amount boxes. You will receive a C79 certificate to support your claim for input tax deduction.

### **Goods produced in GB or NI which are supplied in warehouse in NI**

Supply VAT is due on the last supply made in warehouse. Complete the Value/Rate/amount boxes. You will receive a C79 certificate to support your claim for input tax deduction.



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Please read the notes before completing this form

Date

Date input grid

Consecutive reference number

Consecutive reference number input grid

Proprietor details

Proprietor details form: Name, Address, Postcode

Warehousekeeper details

Warehousekeeper details form: Name, Address, Postcode

Proprietor registration number

Proprietor registration number input grid

Declarant registration number if different to above

Declarant registration number input grid

Warehouse code

Warehouse code input grid

For HMRC use

Date of receipt

Late item

\*Yes/No

Amount of payment

£.....

Cashier

Data input

Checked by

Calculation of Excise Duty

Table with 4 columns: Tax type, Quantity, Rate of duty, Amount of Excise Duty £. Includes a Total Excise duty row.

Value for VAT

Rate of VAT

Amount of VAT

Value for VAT input grid (starts with 8 1 3)

Rate of VAT input grid

Amount of VAT input grid

Grand total due

Grand total due input grid

You can avoid financial penalties by making sure that you have given complete and accurate information on this form and that you submit the form and pay the duty due prior to release of the goods from the warehouse. You have the right to appeal if we impose such a penalty.

Declaration

I..... declare that the information given on this form is true and complete. (name in capital letters)

Signature..... Phone number..... \*Proprietor/partner/director or duly authorised person \*delete as appropriate

