

## Notes for completing form W6

This form is for Excise Duty and Value Added Tax on tobacco 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 rule through and arrange for the signatory to initial any amendments. You must also rule through any unused lines.

**Registration Number** – complete using the VAT Registration Number (eventually to 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 W6 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 W6 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 (W6) and deferment advices (W6D), 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.

### Section 1

#### Line 1

Show the **total** retail value in the first box;  
In the Rate of duty box enter the **percentage** rate of duty.

#### Line 2

Show the quantity in thousands, for example, for 20,000 cigarettes enter 20.00;  
In the Rate of duty box enter the **current** rate of duty.

### Sections 2 to 5

Enter the quantity in kilograms to two decimal places;  
In the Rate of duty box enter the **current** rate of duty.

**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 Notice 702 *Imports*. Note that the value for VAT must include Excise Duty in all cases (and customs duty if applicable).

It is advisable to use separate forms, clearly noted, for detailing:

- EC free circulation goods subject to acquisition VAT procedures (see Notice 702). In these cases complete the Value/Rate boxes and enter 'ACQ VAT' in the Amount of VAT box
- any underpayments/overpayments uncovered – include a cross reference to the previous mistaken entry, with a brief description of the reason for the error.

For **cigarettes only** you should also include a separate statement showing an analysis of the overall totals by:

- a) brand
- b) total cigarettes of that brand
- c) recommended retail price of pack.

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.

# Excise Warehouse

## Remittance advice for tobacco goods

Please read the notes before completing this form.

Date

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 Consecutive  
Reference  
Number

--

**Proprietor details**

Name.....

Address.....

.....

.....

..... Postcode.....

**Warehousekeeper details**

Name.....

Address.....

.....

.....

..... Postcode.....

Proprietor Registration Number

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 Declarant Registration Number  
(if different to above)

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Warehouse Code

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### Calculation of Excise Duty

Tobacco product	Rate of duty	Amount of Excise Duty £
<b>Section 1</b>		
<b>Cigarettes</b>	Retail value £	
3 1 6 1 1	.	.
Quantity (thousands)		
3 1 6 1 1	.	.
<b>Section 2</b>		
<b>Cigars</b>	Quantity (kilos)	
3 1 6 1 5	.	.
<b>Section 3</b>		
<b>Hand rolling tobacco</b>	Quantity (kilos)	
3 1 6 1 9	.	.
<b>Section 4</b>		
<b>Other smoking tobacco</b>	Quantity (kilos)	
3 1 6 2 3	.	.
<b>Section 5</b>		
<b>Chewing tobacco</b>	Quantity (kilos)	
3 1 6 2 7	.	.
<b>Total Excise Duty</b>		.

**Value for VAT**
**Rate of VAT**
**Amount of VAT**

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**Grand total due**

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### For official use

Date of receipt

Late item

\*Yes/No

Amount of payment

£.....

Cashier

Data input

Checked by

**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 necessary

# Excise Warehouse

## Remittance advice for tobacco goods

Please read the notes before completing this form.

Date

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 Consecutive  
Reference  
Number

--

**Proprietor details**

Name.....

Address.....

.....

.....

..... Postcode.....

**Warehousekeeper details**

Name.....

Address.....

.....

.....

..... Postcode.....

Proprietor Registration Number

--

 Declarant Registration Number  
(if different to above)

--

Warehouse Code

--

**For official use**

Date of receipt

Late item

\*Yes/No

Amount of payment

£.....

Cashier

Data input

Checked by

.....

### Calculation of Excise Duty

Tobacco product	Rate of duty	Amount of Excise Duty £
<b>Section 1</b>		
<b>Cigarettes</b>	Retail value £	
3 1 6 1 1	.	.
Quantity (thousands)		
3 1 6 1 1	.	.
<b>Section 2</b>		
<b>Cigars</b>	Quantity (kilos)	
3 1 6 1 5	.	.
<b>Section 3</b>		
<b>Hand rolling tobacco</b>	Quantity (kilos)	
3 1 6 1 9	.	.
<b>Section 4</b>		
<b>Other smoking tobacco</b>	Quantity (kilos)	
3 1 6 2 3	.	.
<b>Section 5</b>		
<b>Chewing tobacco</b>	Quantity (kilos)	
3 1 6 2 7	.	.
<b>Total Excise Duty</b>		.

**Value for VAT**
**Rate of VAT**
**Amount of VAT**

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**Grand total due**

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**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 necessary