

W6D

**Excise Warehouse
Deferment advice for tobacco goods**

Notes for completing form W6D

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.

If you have opted for the scheduling system, complete this form twice monthly on the 14th and at the end of the month. Schedule all transactions by tax type category and enter the dates covered, for example, 01 04 97 to 14 04 97, 15 04 97 to 30 04 97. When using the form on a daily basis put the day's date in each of the date boxes.

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 W6D 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 W6D 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.

Deferment account number (DAN) - you can only use the DAN of the proprietor or the warehousekeeper. You must also prefix the DAN with a letter coding to show which situation applies:

- D - declarant is both warehousekeeper and proprietor
- A - DAN is that of the warehousekeeper who is not the proprietor of the goods
- B - DAN is that of the proprietor but the warehousekeeper is enclosing a specific authority to use the DAN on this occasion
- C - the DAN is that of the proprietor but the warehousekeeper has a standing authority to use

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 2 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).

Overdeclaration and Underdeclaration entries for the current accounting period (that is, the period which runs from the 15th of one calendar month to the 14th of the next) - use separately headed forms, containing the same consecutive reference numbers, stapled to the main return. The offset can only be used against the same tax type code error or VAT entry. You should also show brief details of the reason for the error, together with any cross reference to other relevant documents.

Overdeclaration and underdeclaration entries for previous accounting periods - you must clear underpayments by an immediate payment to the National Warrant Processing Centre (NWPC) using form W6. In cases of overdeclarations the DAN holder must make a separate written application to the NWPC.

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 account for the duty by the due date. You have the right to appeal if we impose such a penalty.

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.

Guidance on using postponed VAT accounting is at www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return.

Guidance on how to complete your VAT return when using postponed VAT accounting is at 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 From

To

Consecutive reference number

DAN

For HMRC Use

Date of receipt

Late item *Yes/No

Data input

Checked by

Proprietor details

Name

Address

.....

.....

..... Postcode

Warehousekeeper details

Name

Address

.....

.....

..... Postcode

Proprietor Registration Number

Declarant Registration Number
(if different to above)

Warehouse Code

Calculation of Excise Duty

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

Value for VAT

Rate of VAT

Amount of VAT

Grand total due

DECLARATION

I..... declare that the information given on this form is true and complete
(name in capital letters)
and request deferment of duty and any VAT due, against the approval number shown.

Signature..... Phone number.....
(*Proprietor/partner/director or duly authorised person)



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To

Consecutive reference number

DAN

For HMRC Use

Date of receipt

Late item *Yes/No

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Checked by

Proprietor details

Name

Address

.....

.....

..... Postcode

Warehousekeeper details

Name

Address

.....

.....

..... Postcode

Proprietor Registration Number

Declarant Registration Number
(if different to above)

Warehouse Code

Calculation of Excise Duty

Tobacco product	Rate of duty	Amount of Excise Duty £
Section 1 Cigarettes Retail value £		
6 1 1		
Quantity (thousands)		
6 1 1		
Section 2 Cigars Quantity (kilos)		
6 1 5		
Section 3 Hand rolling tobacco Quantity (kilos)		
6 1 9		
Section 4 Other smoking tobacco Quantity (kilos)		
6 2 3		
Section 5 Chewing tobacco Quantity (kilos)		
6 2 7		
Total Excise Duty		
Value for VAT	Rate of VAT	Amount of VAT
8 1 3		
Grand total due		

DECLARATION

I..... declare that the information given on this form is true and complete
(name in capital letters)
and request deferment of duty and any VAT due, against the approval number shown.

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