



These notes give guidance and general advice on completing the mandatory W1 Excise Warehouse Return. A separate W1 Return must be completed and submitted for each approved warehouse.

**The return is split into 4 sections:**

**Section A** is your declaration that the information you have provided is true and complete.

**Section B** is the stock return which shows alcohol and tobacco stock movements and stock on hand at the end of the return period.

**Section C** is for providing information on your duty-suspended dispatches and should include details of:

- consignments dispatched by you on the UK Excise Movement and Control System (EMCS) where the electronic Administrative Document (eAD) has not been discharged after 2 months
- consignments dispatched by you under simplified procedures (non-UK EMCS) where the movement has not been discharged after 2 months
- all shortages reported to you by the consignee

**Section D** is for providing changes to registered owners or duty representatives storing goods in the warehouse.

**i Return period**

Your return must reach us within 14 days of the end of the stock period

**When must the W1 Return reach HM Revenue and Customs?**

The W1 is usually required on a calendar month basis, unless approval has been given for non-standard calendar periods (see Section 9 of Excise Notice 196). An original, completed W1 must reach the National Warrant Processing Unit (NWPU) within 14 days of the end of the stock period to which it relates (even if there is no stock to declare).

For example, returns for:

- a standard period ending 30 September must be received no later than 14 October
- a non-standard period ending 14 July must be received no later than 28 July

**Note: Fax copies are not acceptable.**

You can avoid financial penalties by taking care that your returns are accurately completed and returned to us by the due date. You have the right to appeal if we impose such a penalty. Persistent failure to complete and submit returns on time may result in withdrawal of your warehouse authorisations and approvals.

**i Further help**

VAT and Excise Helpline  
Phone 0300 200 3700

For our opening hours  
go to [www.gov.uk](http://www.gov.uk)  
or phone us.

**NWPU**  
Phone 0300 322 7072  
(option 1)

**Where should I send the completed return?**

Original, completed returns must be sent to:

HM Revenue and Customs  
Excise Processing Team  
BX9 1GL

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## Section A Declaration

This section is **mandatory**.

### Warehouse ID

Enter the alphanumeric warehouse approval number shown on your current approval letter.

### Authorised Warehousekeeper name

Enter the name shown under 'Details of Registered Person' on page 1 of your current Excise Warehousing – Authorised Warehousekeeper Registration Certificate (EX62A).

### Warehouse name

Enter the name shown under 'Registered Warehouses' on page 2 of your current EX62A certificate. A separate W1 must be completed for each approved warehouse unless it is an annex warehouse.

### Period start date and end date

Enter the return period start date and end date. This will normally be a calendar month unless you are approved to use non-standard stock periods (use DD/MM/YYYY format).

### Full name of signatory and actual signature

Enter the full name of the person signing the return in capital letters, see below.

## Who must sign the return?

The W1 Return must be signed by either the authorised warehousekeeper or an authorised signatory. Where the authorised warehousekeeper is a limited company, the W1 should be signed by either a:

- director
- company secretary
- an authorised representative

If the authorised warehousekeeper is a partnership, a partner should sign the W1.

Where it is not convenient for the authorised warehousekeeper or its key officials to sign the W1, authority may be given for someone else to sign the return on their behalf. This authority should be in writing and be either:

- a letter of authorisation to the individual concerned
- contained in their job description
- contained in your International Standards Organisation (ISO) or management control manual
- in some other form contained within your business records

Any amendments must be made clearly and initialled by the signatory to the return.

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**Section B Stock Return**

How should quantities be recorded?

Commodity	The quantity to be shown on stock returns
UK produced whisky/whiskey and plain spirit; spirits (other than UK produced whisky/whiskey and plain spirit intended to become whisky/whiskey)	<b>Should</b> be recorded in litres of alcohol at 20°C either to the nearest whole number or to 3 decimal places.
Wine; made-wine	<b>Should</b> be recorded in litres of product either to the nearest whole number or to 2 decimal places.
Cider/perry; beer; low alcohol beverages	<p><b>May</b> be recorded in either hectolitres or litres. You must indicate on the form which measurement you intend to use.</p> <p>If you decide to record in litres, the amount of product may be shown to either the nearest whole number or to 2 decimal places.</p> <p>If you decide to record in hectolitres of product then you <b>must</b> record this to <b>2 decimal places</b>.</p> <p><b>Note:</b> low alcohol beverages are classed for W1 purposes as wine, made-wine and mixed drinks made from a cider/perry base where the alcohol strength does not exceed 5.5% but exclude anything with a spirit base.</p>

**How should quantities of cased goods be recorded?**

Where a product is described as cased goods, the number of cases should be recorded as well as the quantity in litres.

**How should quantities be rounded up on the stock return?**

Quantities in litres may be rounded up to the nearest whole number, or to 2 decimal places, entered from right to left. For example, 654,320.59 litres may be recorded as either 654,321.00L or 654,320.59L.

Where we give a choice of recording detail in either litres or hectolitres and you decide to record in hectolitres, you must record to 2 decimal places. For example, if you wish to record 654,320.59 litres of wine, beer or cider as hectolitres then you should record the figures as follows:

											6	5	4	3	2	1
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The following table gives guidance on completing the remaining stock return data items:

<b>Cigarettes and other tobacco products</b>	For cigarettes record the quantity to the nearest 1,000 sticks.  For tobacco record the weight of tobacco to the nearest kilogram.
<b>Unit of measure</b>	Indicates which measurement should be used to record quantities. Where 2 options are given tick the box to indicate which is appropriate.
<b>Stock in warehouse at beginning of period</b>	This is the quantity of stock in your warehouse at the beginning of the first day of the stock period.
<b>Adjustment</b>	Use this box to make stock return adjustments. For example, adjustments to bulk spirit amounts where the original calculated quantity differs from actual stored quantity because of calculation to whole litres.
<b>Reason for adjustment</b>	If you have made an adjustment record the reason for the adjustment. For example, 'adjustment due to truncation'. If the adjustment is due to an error in a previous stock period you should provide an explanation for the original error, cross-referenced to the period where the error occurred.
<b>From importation</b>	Enter receipts from a place outside the UK.
<b>From UK production sites and other warehouses</b>	Enter receipts from UK production sites, other UK warehouses and, if applicable, eligible drawback goods warehoused for export. If bulk receipts, record the quantity actually received.
<b>From other sources</b>	Enter goods taken back into the warehouse. For example, goods subject to a change of destination.
<b>Gains in storage</b>	Record total gains in storage. For example, maturation gains where the alcohol by volume increases, moving the product into another duty band.
<b>Increases resulting from operations</b>	Enter total gains in operations only. This is the difference between the account prior to, and as a result of, an operation. For operations covering more than one stock period, either enter the gains in stock as at the end of the last day of the stock period or await completion of the operation and enter the gains on the next return.
<b>To home use - duty paid</b>	Enter total of deliveries to home use on payment of excise duty, deficiencies in warehouse where duty has been paid, and deficiencies in transit where duty is charged and paid.
<b>To exportation and shipment as stores</b>	Enter total of deliveries exported, shipment as stores, and deliveries to HM ships.
<b>To other UK warehouses</b>	Enter total deliveries to other UK warehouses including duty-free shops, store-floors, wineries, rectifiers and compounders, and warehouses on the Isle of Man.

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<b>To other duty-free uses (including diplomatic privilege and visiting forces)</b>	Enter total of all duty-free deliveries including supplies to/for diplomatic privilege, visiting forces, methylation, art or manufacture, samples or alcohol used in the manufacture of eligible articles.
<b>Losses allowed in storage</b>	Enter the total of allowable losses and deficiencies in storage, including cask maturation losses and other similar losses.
<b>Reductions/losses resulting from operations</b>	Total losses and deficiencies allowed in operation. For operations covering more than one stock period enter either the reduction in stock as at the end of the last day of the stock period (an estimate may be entered provided you have informed us and we have confirmed its acceptability), or await completion of the operation and enter these reductions on the next return.
<b>Authorised destructions</b>	Enter total of all destructions authorised by HMRC.
<b>Stock in warehouse at the end of the period</b>	To calculate stock in warehouse at the end of the period, combine any receipts received in the period to the stock in warehouse at beginning of period (or adjusted figure). From this total stock figure subtract all removals made from the warehouse during that period. Each column on each stock page <b>must</b> balance.

## Section C Information on duty-suspended dispatches

### Outstanding dispatches

Enter on page 10 of the W1, details of eADs which have become outstanding after 2 months from date of despatch (that is, no report of receipt/export has been received) during the return period.

Enter on page 13, details of any dispatches under simplified procedures which have become outstanding after 2 months from date of dispatch (that is, no certificate of receipt has been returned) during the return period.

For both sets of details, you should include the:

- Administrative Reference Code (ARC) for UK EMCS movements or the unique reference number for non-UK EMCS movements under simplified procedures
- date of despatch
- UK duty liability
- approval number of the receiving warehouse
- approval number of the owner of the goods
- name of the transporter
- person providing the movement guarantee

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The provider of the guarantee must be shown as either the dispatching warehousekeeper, owner of the goods, or transporter, by recording the word 'warehousekeeper', 'owner', 'transporter' as appropriate. Do not give the actual name of the person providing the guarantee.

You only need to notify us once of any duty-suspended dispatches outstanding after 2 months. You do not need to include any duty-suspended dispatches that you have notified as outstanding in previously submitted returns. Nor do you need to notify us again in future periods of any outstanding duty-suspended dispatches notified in this period.

This also means that if, exceptionally, you submit a return out of sequence:

- you should include duty-suspended dispatches which are outstanding at the time you submit the return
- do not include duty-suspended dispatches which were outstanding during that return period but have since been discharged prior to the return being submitted

Therefore, for example:

If you	Then you
have omitted an eAD from an earlier period and it is still outstanding	should enter the eAD details in the current return period
have omitted an eAD from an earlier period and it has since been discharged	do not need to enter the eAD details in this or any subsequent return
have not yet submitted the return for an earlier period in which the eAD became outstanding and is still outstanding	should enter the eAD details once only in the next return you intend to submit regardless of whether it is for a current or earlier period
have not yet submitted the return for an earlier period in which the eAD became outstanding and it has since been discharged	do not need to enter the eAD details in any return you are submitting

Enter on page 11 of the W1, details of any duty-suspended dispatches previously notified as outstanding after 2 months that have been discharged during the current period because either:

- you have satisfactory evidence of receipt (that is, a report of receipt/export for UK EMCS movements or a certificate of receipt for non-UK EMCS movements under simplified procedures)
- duty has been accounted for on the goods

Enter the original ARC for UK EMCS movements or the original unique reference number for non-UK EMCS movements under simplified procedures and tick the relevant box to show how the duty-suspended dispatch was discharged (that is, evidence of receipt has been obtained or duty has been paid on the consignment).

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## **Shortages and losses**

On page 12	Give detail of all eAD reports of receipt/export sent to you via ECMS, in this return period, showing shortages/losses.
On page 14	Give detail of all certificates of receipt (for non-ECMS movements under simplified procedures) returned to you in this return period, showing shortages/losses.

You must:

- record any shortages that have been reported in cases or casks dispatched by you in duty-suspension
- record any shortages that have been recorded in consignments of bulk excise goods dispatched by you in duty-suspension (that is, the difference between the dispatched quantity and the received quantity), which are outside any parameter we have previously agreed with you, or where we have not agreed to a parameter with you
- enter all losses where there is evidence of illegal extraction, or the loss is excessive

## **Section D Owners of goods in warehouse**

Please note that, as in the case of outstanding duty-suspended dispatches, you only need to provide this information once.

On page 15	Enter details of all Registered Owners or Duty Representatives who have started storing duty-suspended goods in the warehouse during the return period. If you, the authorised warehousekeeper, own all the warehoused goods, this section should be left blank.
On page 16	Enter details of all Registered Owners or Duty Representatives who have stored stock in a previous period but have not stored stock during the whole of the current period.

If an owner you have declared on page 16 of a previous return as 'no longer storing goods in your warehouse' re-deposits stock during this new return period, you should enter their details on page 15 as a returning owner.

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## **Further help and obtaining further copies of the W1 Return**

If you have any further enquiries about completing the W1 Return, or require additional copies:

- go to [www.gov.uk](http://www.gov.uk) where you will find guidance and a downloadable version of the return
- phone the VAT and Excise Helpline on 0300 200 3700

A commercial equivalent of the return may be submitted, provided that it conforms to the requirements of the officially published version.

If you need to contact the National Warrant Processing Unit (NWPU), phone them on 0300 322 7072 (option 1) during normal business hours or send an email to [salford.nwpu@hmrc.gov.uk](mailto:salford.nwpu@hmrc.gov.uk)

## **Your rights and obligations**

Your Charter explains what you can expect from us and what we expect from you. For more information go to [www.gov.uk/government/publications/hmrc-charter](http://www.gov.uk/government/publications/hmrc-charter)