

W6

Excise Warehouse

Remittance advice for tobacco goods

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 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).

It is advisable to use separate forms, clearly noted, for detailing any underpayments or 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.

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.

