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STATUTORY INSTRUMENTS

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**1988 No. 809**

**The Excise Warehousing (Etc.) Regulations 1988**

**PART III**

**RETURNS AND RECORDS**

**Returns**

**20.**—(1) The occupier shall complete and sign an Excise Warehouse Return and shall deliver such return to the proper officer within 14 days of the end of the stock period to which it relates.

(2) A return shall be in such form and contain such particulars of goods received into, stored in and delivered from an excise warehouse as the Commissioners direct, and different provisions may be made for goods of different classes or descriptions.

(3) The Commissioners may direct that separate returns be made in respect of goods of different classes or descriptions.

(4) The occupier shall support each return with such schedules and further information relating to the goods as the Commissioners may require.

(5) “Stock period” means one calendar month or such other period, not exceeding 5 weeks, as the proper officer, at the request of the occupier, allows.

**Records to be kept**

**21.**—(1) The occupier shall, in relation to goods in an excise warehouse, keep the records prescribed by Schedule 2 to these Regulations.

(2) The proprietor of goods in an excise warehouse, or of goods which have been removed from an excise warehouse without payment of duty, or which are to be warehoused, may be required by the proper officer to keep the records prescribed by Schedule 3 to these Regulations in so far as they relate to his proprietorship of the goods.

(3) In addition to the other records required by this regulation the occupier shall, in relation to his occupation of the warehouse, keep such records of the receipt and use of goods received into the excise warehouse other than for warehousing therein as the proper officer requires.

(4) Records required by or under this regulation shall—

- (a) be entered up promptly;
- (b) identify the goods to which they relate;
- (c) in the case of an occupier be kept at the warehouse;
- (d) in the case of a proprietor be kept at his principal place of business in the United Kingdom, or at such other place as the proper officer allows; and
- (e) be kept in such form and manner and contain such information as the Commissioners direct.

### **Preservation of records**

22.—(1) The occupier shall preserve, for not less than 3 years from the lawful removal of the goods or such shorter period as the Commissioners direct, all records which he is required to keep by virtue of regulation 21(1) above, but no record shall be destroyed until the relevant stock accounts have been balanced and any discrepancy reconciled.

(2) The proprietor shall preserve, for not less than 3 years from when he ceased to be the proprietor of the goods, or for such shorter period as the Commissioners direct, all records which he is required to keep by virtue of regulation 21(2) above.

(3) Each occupier and proprietor shall preserve all records (other than those referred to in paragraphs (1) and (2) above) kept by him for the purposes of any relevant business or activity for not less than 3 years from the events recorded in them, except that such records need not be preserved if they are records which (or records of a class which) the Commissioners have directed as not needing preservation.

(4) The requirements to preserve records imposed by paragraph (3) above may be discharged by the preservation in a form approved by the Commissioners of the information contained in those records.

### **Production of records**

23.—(1) The occupier or the proprietor shall, when required by the Commissioners, produce or cause to be produced to the proper officer any records, copy records or information which he was required by these Regulations to preserve.

(2) Production under paragraph (1) above shall—

(a) take place at such reasonable time as the proper officer requires; and

(b) take place at the excise warehouse or at such other place as the proper officer may reasonably require.

(3) The proper officer may inspect, copy or take extracts from and may remove at a reasonable time and for a reasonable period any record produced or required to be produced to him under this regulation, and the occupier and proprietor shall permit such inspection, copying, extraction and removal.

(4) Where the records required to be produced by this regulation are preserved in a form which is not readily legible, or which is legible only with the aid of equipment, the occupier or proprietor shall, if the proper officer so requires, produce a transcript or other permanently legible reproduction of the records and shall permit the proper officer to retain that reproduction.

### **Information for the protection of the revenue**

24.—(1) The occupier or the proprietor shall furnish the Commissioners with any information relating to any relevant business or activity of his which they specify as information which they think it is necessary or expedient for them to be given for the protection of the revenue.

(2) Such information shall be furnished to the Commissioners within such time, and at such place and in such form as they may reasonably require.

### **Further provision as to records**

25. For the purposes of regulations 21 to 24 above, in relation to a proprietor—

(a) goods which are to be warehoused shall be treated as if they were warehoused in the warehouse to which they are being removed; and

- (b) goods which have been removed from warehouse without payment of duty shall be treated as if they were warehoused in the warehouse from which they have been removed.