

Notification of cash payments

Notification of cash payments for alcohol goods or alcohol related services in duty suspension

Questions 1, 2 and 3 of this form must be completed in all cases. Please read the notes on page 3.

Business name	Phone number
Contact name	Warehouse, WOWGR or ALDA approval number
2 Customer details	Customer's business address
Customer's name	
Contact name	
WOWGR number of customer for sales in warehouse	Postcode
	VAT Registration number if known
	Now sign the declaration
Is the cash payment for a sale of goods within the warehouse exceeding £9,000? (Now go to question 4) Is the cash payment for a removal of goods from the warehouse exceeding £9,000? (Now go to question 5) Is the cash payment for a supply of alcohol related services exceeding £9,000? (Now go to question 6) Is this notification for a cash payment not exceeding £9,000? (See explanatory note 3 for further guidance and then go to question 4, 5, or 6)	Is this notification a refusal by you to accept a cash payment offer? Cash amount received, or refused (GB pounds, euros or other currency) For cash payments to be made in instalments please also state the total amount you will receive in cash (see explanatory note 3 for further guidance) Date cash payment received DD MM YYYY
4 Sales of goods within warehouse details (r Description of goods including product and brand name	Quantity (cases, litres) Date of sale of goods DD MM YYYY

Name of destination warehouse	Guarantee provider
Address of destination warehouse	Description of goods including product and brand nar
Postcode	
Name of transporter	Quantity (cases, litres)
Address of transporter	Intended date of despatch from warehouse DD MM Y
Address of transporter	interiode date of despatch from wateriodse DD Mini T
	Administrative Reference Code (ARC)
Postcode	Port/airport of despatch
Destination excise warehouse approval number	
	Now sign the declaration
6 Supply of services details	Describe which service you are providing
Date the service is to be provided DD MM YYYY	
Your invoice number for the service if issued	
	Is this a part of a continuous service contract with the customer you have named in question 3?
	Yes No
	Now sign the declaration
Declaration	
Name in capital letters	Date <i>DD MM YYYY</i>
Signature	Position in the company
- Signature	Position in the company

Email or fax your completed form to: National Warehouse Returns Centre

Fax number **0141 555 3506**

E-mail **NWRCGlasgow@hmrc.gsi.gov.uk**

Explanatory Notes

This form must be completed by warehousekeepers, owners of goods and duty representatives registered under the Warehousekeepers and Owners of Warehoused Goods Regulations 1999 (WOWGR) and persons registered or licenced for beer, cider, perry, spirits, wine or made-wine under the Alcoholic Liquor Duties Act 1979 (ALDA). You must provide details if you receive or (for part payments) expect to receive:

- 1. Payment in cash for the supply of duty suspended alcohol (beer, wine, made-wine, cider, perry and spirits) in excess of £9,000 (or equivalent in euros or other currencies) this applies to removals from warehouses and sales in warehouses between registered owners.
- 2. Payment in cash for the supply of services (for example provision of storage facilities, use of movement guarantee or affixing or removal of duty stamps) in excess of £9,000 (or equivalent in euros or other currencies).
- 3. Cash payments not exceeding £9,000 where the value of the sale exceeds £9,000 and you are expecting the outstanding balance to be paid in cash.
- **4.** Or if this is a refusal by you to accept a cash payment in excess of £9,000 (or equivalent in euros or other currencies).

Note: Questions 1, 2, and 3 of this form must be completed in all cases.

Completed forms must be sent **prior** to the despatch of goods or provision of services by fax or email to:

National Warehouse Returns Centre

Fax number 0141 555 3506

Email NWRCGlasqow@hmrc.qsi.qov.uk

For further advice on the completion of this form phone the Helpline on **0845 010 9000**.

If you fail to submit this form you may be liable to a civil penalty.

Data Protection Act

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them. We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for Data Protection Act within the Search facility.