



**HM Revenue
& Customs**

Peterborough Excise

Ashurst Southgate Park
Bakewell Road
Orton Southgate
Peterborough,
PE2 6YA

Tel

Fax

www.hmrc.gov.uk

Date
Our Ref
Your Ref

Dear Sirs

Joint and Several Liability relating to an Assessment of Excise Duty due in respect of movement of Beer

Remittance Advice

An assessment (Ref BN:) has been issued to

relating to transactions detailed in the enclosed schedule.

The Commissioners have made enquiries and satisfied themselves that the loads guaranteed were not exported as required in that the vehicles were identified as being empty as they left the UK, resulting in the liability to pay duty.

As such there has been an irregularity in the movement of these goods.

The Law that covers this is as follows:

Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992-HMWR

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001



HMWR 4(2) states (as provided for by EC Directive 92/12 Article 6)

(2) If any duty suspension arrangements apply to any excise goods, the excise duty point shall be the earlier of—

(a) the time when the excise goods are delivered for home use from a tax warehouse or are otherwise made available for consumption, including consumption in a warehouse;

Statutory Instrument 2001 No. 3022 -The Excise Duty Points (Duty Suspended Movements of Excise Goods) Regulations 2001

Irregularity occurring or detected in the United Kingdom

3. - (1) This regulation applies where:

(a) excise goods are:

(i) subject to a duty suspended movement that started in the United Kingdom; or

(ii) imported into the United Kingdom during a duty suspended movement; and

(b) in relation to those goods and that movement, there is an irregularity which occurs or is detected in the United Kingdom.

(2) Where the Commissioners are satisfied that the irregularity occurred in the United Kingdom, the excise duty point shall be the time of the occurrence of the irregularity or, where it is not possible to establish when the irregularity occurred, the time when the irregularity first comes to the attention of the Commissioners.

(3) Where it is not possible to establish in which member State the irregularity occurred, the excise duty point shall be the time of the detection of the irregularity or, where it is not possible to establish when the irregularity was detected, the time when the irregularity first comes to the attention of the Commissioners.

(4) For the purposes of this regulation, detection has the same meaning as in Article 20(2) of the Directive.

Payment

7. - (1) Subject to paragraph (2) below, where there is an excise duty point as prescribed by regulation 3 or 4 above, the person liable to pay the excise duty on the occurrence of that excise duty point shall be the person shown as the consignor on the accompanying administrative document or, if someone other than the consignor is shown in Box 10 of that document as having arranged for the guarantee, that other person.

(2) Any other person who causes or has caused the occurrence of an excise duty point as prescribed by regulation 3 or 4 above, shall be jointly and severally liable to pay the duty with the person specified in paragraph (1) above.

VATA Value Added Tax Act 1994 Section 73 (7B) states that

7B) Where it appears to the Commissioners that goods have been removed from a warehouse or fiscal warehouse without payment of the VAT payable under section 18(4) or section 18D on that removal, they may assess to the best of their judgment the amount of VAT due from the person removing the goods or other person liable and notify it to him]1.

You are therefore jointly and severally liable to the sum of
£70,623.83 Excise Duty and £25,682.51 VAT.

This amount should be made payable by 15th January 2008 to

HMRC Accounts Team
1st Floor

Queens Dock
Liverpool
L7 4AA

enclosing the duplicate copy of this letter.

You are entitled to appeal against this decision within 45 days of the date of this notice under the following provisions ;

Finance Act 1994 Section 14(2) states that

2) Any person who is—

(a) a person whose liability to pay any relevant duty or penalty is determined by, results from or is or will be affected by any decision to which this section applies,

(b) a person in relation to whom, or on whose application, such a decision has been made, or

(c) a person on or to whom the conditions, limitations, restrictions, prohibitions or other requirements to which such a decision relates are or are to be imposed or applied,

may by notice in writing to the Commissioners require them to review that decision.

Please write to
Appeal , Reviews & Reconsiderations Team,
Portcullis house
21 India Street
Glasgow
Strathcide
G2 4PH
Scotland

Yours Sincerely