

FAQ: Online submission of W5/W5D and W6/W6D Warrants

Please note that information relating to the general policy on submitting warrants and paying duty and VAT on goods removed from an excise warehouse to home use is contained in Notice 197 section 8. These frequently asked questions (FAQ) contain additional information relating to the electronic submission of the warrants.

1. What does 'Tax type' mean?

The 'Tax type' defines the excise product (beer, wine or spirit etc) and details the excise duty rate for those products. Please [see here](#) for details of the duty rates.

One of the benefits of using the online form is that the 'description' and 'Tax Rate' are automatically populated when the 'Tax type' is inserted.

2. Can I change the Warrant type after I have started to input data?

Yes. You can change the Warrant type at any time until you press the 'submit' button – however, you may lose some of the data you have already entered.

When you select a different Warrant type you will receive a prompt asking you to 'Confirm' the change.

3. The owner's details on the Warrant have not been recognised. What can I do?

In the first instance, make sure you have entered the owner's details correctly. If you are sure the details are correct contact the [Online Services Helpdesk](#).

4. What Deferment Account Number (DAN) Prefix should I use?

Only the Warehousekeeper or the owner of the goods can defer the payment of the duty on removal from the warehouse. When completing the W5D/W6D you must also prefix the DAN with a letter coding to show which situation applies.

Prefix A -The DAN is that of the warehousekeeper who is not the proprietor of the goods.

Prefix B -The DAN is that of the proprietor but the warehousekeeper is enclosing a specific authority to use the DAN on this occasion.

If you submit a warrant using prefix B you need to send your authority to use this DAN to the NWPU each time you submit a warrant. You also need to list the Consecutive Reference Numbers (CRNs) and Warehouse ID for which you have authority to use the DAN.

Prefix C -The DAN is that of the proprietor but the warehousekeeper has a standing authority to use.

Prefix D -The declarant is both warehousekeeper and proprietor.

Your warrant will be rejected and returned to you if you use an incorrect DAN or DAN prefix.

5. Do I have to enter a 'Payment reference' for the W5 and W6 Warrants using the online service?

No. However, entering a 'Payment reference' on any CHAPS/Bacs payment when using the online service helps us to match a payment to the correct Warrant and may speed up the payment reconciliation process.

6. Can I save Warrants before I submit them?

Yes, you can save up to a maximum of 100 Warrants. You will receive a warning message after 90 Warrants have been saved. Once you have reached the maximum of 100 saved Warrants, you can only 'Cancel' or 'Submit' any new Warrants, you cannot 'Save' them.

We advise you to save any information you have entered at regular intervals. After 15 minutes of inactivity, a message will appear advising you to save your entered details. If you remain inactive on a page longer than the permitted time, you will be logged out.

We advise you to delete 'Saved unsubmitted Warrants' that are no longer required.

7. Can I amend or delete a saved Warrant?

Yes. On the 'W5/D, W6/D Warrants' page you will find a list of saved Warrants under the heading 'Saved unsubmitted Warrants'.

You will be able to amend saved Warrants by following the 'Continue' link, or you can delete a saved Warrant by following the 'Delete' link which can be found in the column under 'Options'.

If you need to amend the details of a submitted Warrant please call the HM Revenue & Customs (HMRC) e-customer Support helpline on 0300 200 3701.

8. How can I find previously submitted Warrants?

On the 'W5/D, W6/D Warrants' page you will find a 'Warrants Pending Approval' and 'Recently Approved Warrants' link preceded by a number which represents the number of Warrants in the list.

Following these links takes you to the respective list. Alternatively you can select the 'Warrant Search' button which will enable you to enter search criteria to look for previously submitted Warrants.

9. What if I need to cancel a Warrant after submission?

If you need to cancel a Warrant after you have submitted it, you should send a fax stating the reason and your bank account details to the National Warrant Processing Unit (NWPU) on 0161 261 5483 .

10. How do I know if HMRC have received my online Warrant?

When you submit your Warrant an 'Acknowledgement' page will be displayed showing your 'Acknowledgement number' confirming that your submission has been successfully received.

If you do not receive an 'Acknowledgement number' within a few minutes please contact the [Online Services Helpdesk](#).

Receiving an 'acknowledgement number' is not authority to remove the goods from your warehouse. You can check whether you have received 'Approval' to remove the goods on the appropriate 'W5/D detail' and 'W6/D detail' pages by searching for the warrants entered.

11. How long will I have to wait for 'Approval' to remove the goods?

Excise warehousing legislation requires that the authorised warehouse keeper must either have paid the duty to HMRC or have accounted for the duty in accordance with the law regulating the deferment of duty BEFORE the goods leave the approved warehouse premises. If you remove goods from the warehouse before you have complied with either of these two obligations HMRC will consider such removals as illegal removals from warehouse and the warehouse keeper will be liable for the duty due.

If you submit your Warrant online, the goods can be released once the corresponding Warrants are shown as 'Approved' on the appropriate 'W5D detail' and 'W6D detail' pages. You will usually receive a response within a few minutes but in exceptional circumstances this may take up to 24 hours.

If you do not receive an 'Approval' within 24 hours please contact the Online Services Helpdesk.

12. How do I find out why my warrant is 'Rejected'?

If your warrant is rejected you can find out the reason by accessing the 'view' facility to view the rejection reason.

You will need to take appropriate remedial action depending on the rejection reason and re-submit. Goods cannot be removed from the warehouse until the duty has been accounted for under an approved deferment system.

13. What if my Warrant is rejected and I am unable to obtain 'Approval' before period end?

The warehouse keeper is responsible for ensuring that the duty is either paid or accounted for under a deferment procedure before the goods can be removed from his warehouse. If a deferment warrant is rejected the warehouse keeper must not remove the goods from the warehouse until the warrant has been substituted with a cash payment warrant and proof of payment is held by the warehouse keeper.