



UK Research and Innovation
Rutherford Appleton Laboratory
Harwell Science and Innovation
DIDCOT
OX11 0QX

Phone 0300 200 3700

Web www.gov.uk

Date 30 October 2019
Our Ref 93799

Dear Sir or Madam

Authorisation to receive duty free spirits (DFS)

Your DTR number: 287.4619.57/0001

Your authorisation number: DFS/032563

(You must quote this number on all orders for DFS. See paragraph 6.5 in Excise Notice 47 Duty free spirits - use in manufacture or for medical or scientific purposes)

We have authorised you to receive 500 litres of duty free spirits each year at your premises Rutherford Appleton Laboratory, Harwell Science and Innovation, Didcot, OX11 0QX.

Your use of duty free spirits

To be used as an analytical agent and for cleaning scientific equipment.

We have authorised this based on the following. You must continue to:

- meet all the relevant provisions of the law
- meet all the standard conditions of authorisation contained in Excise Notice 47, and any other requirements notified in correspondence from the Commissioners or any of their officers
- keep a stock account of duty free spirits on hand at intervals not exceeding 12 months
- make sure no spirits remain in the final product unless it's an ethyl ester or ether (and less than 1.2% abv) or a medical product
- get authorisation first as an excise warehouse before you import duty free spirits
 - See Excise Notice 196: excise goods - registration and approval of warehousekeepers, warehouse premises, owners of goods and registered consignors and Excise Notice 197: receipt into and removal from an excise warehouse of excise goods for further details

We have given you authority to receive duty free spirits at the authorised premises solely for the purposes mentioned above. You may have to pay duty on any spirits used for unauthorised purposes.

What if my details change

You must tell us by writing to the address at the top of this letter if you:

- cease to trade
- no longer need this authorisation
- change your address or the location where you want to hold or receive spirits
- change your legal entity for example, form a new limited company
- change your use of the spirits to your approved amount
- need an increase in your authorised quantity
- change VAT number or become VAT registered

You must phone the EXCIT Helpline on 0300 200 3700 if you wish to remove spirits for destruction.

You must do what the law and regulations say and also meet the conditions we have set. If you do not do this, or you misuse this authority then we may change or revoke it.

More information

You can find more information about duty free spirits in Excise Notice 47, which you can download from our website. Go to **www.gov.uk** and search for 'Excise Notice 47'.

Please note that our new address is Excise Processing Teams, HM Revenue and Customs, BX9 1GL. If you write to us but do not use this address then we may not get your post.

Yours faithfully

Steven Kidd

Officer of HM Revenue and Customs

Join the millions of taxpayers already using their Personal Tax Account to access a range of HMRC services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.