

**MALTA INTERNAL ADMINISTRATIVE ACCOMPANYING DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY**

VALID FOR MOVEMENTS WITHIN MALTA ONLY

1	1 Consignor VAT Number		2 Consignor's excise No		3 Reference No		
			4 Consignee's excise No		5 Invoice No		
			6 Invoice date				
	7 Consignee VAT Number		8 Competent authority at dispatch				
			10 Guarantee				
Copy for the consignor	7a Place of delivery		12		13		
	9 Transporter		14 Proprietor				
	11 Other transport details						
1	15	16 Date of dispatch	17				
18a Marks and numbers, No and kind of packages, description of goods			19a Commodity code (CN code)		24a Sold in warehouse?		
			20a Quantity	21a Gross weight (kg)			Yes
			22a Net weight (kg)	23a Status		Malta produced?	
					Yes	No	
18b Marks and numbers, No and kind of packages, description of goods			19b Commodity code (CN code)		24b Sold in warehouse?		
			20b Quantity	21b Gross weight (kg)			Yes
			22b Net weight (kg)	23b Status		Malta produced?	
					Yes	No	
18c Marks and numbers, No and kind of packages, description of goods			19c Commodity code (CN code)		24c Sold in warehouse?		
			20c Quantity	21c Gross weight (kg)			Yes
			22c Net weight (kg)	23c Status		Malta produced?	
					Yes	No	
25 Additional information (including consolidation details)							
A Official use only			26 Boxes 1-25 certified correct				
			Signatory's company and telephone No				
			Name of Signatory				
			Place and date				
			Signature				

EXPLANATORY NOTES

1 General

- 1.1 The Internal Administrative Accompanying Document (IAAD) is required by the Excise Regulations.
- 1.2 The document must be completed legibly and in a manner that makes entries indelible. Information may be pre-printed. No erasures or overwriting are permitted.
- Authorization by the Excise authorities of a change to the place of delivery is to be shown in box B.
- 1.3 The format of the IAAD is as laid down in the Excise Regulations. Alternatively, commercial documents may be used provided that they contain the information required on the IAAD.
- 1.4 Any unused space in boxes 18a to 24c is to be lined through so that nothing can be added. Three separate descriptions of merchandise may be entered which must be of the same excise category. The categories are mineral oils, tobacco products and alcohol/alcoholic beverages.
- 1.5 The accompanying document comprises three copies:
copy 1, to be retained by the consignor
copy 2, to be retained by the consignee, and
copy 3, to be returned to the consignor to discharge the movement.
- 1.6 Copies 2 and 3 must accompany the goods during the movement.
- 1.7 In cases where the document is utilised for movement using fixed pipelines, copies 2 and 3 are to be sent to the consignee by the fastest means available to the dispatching warehousekeeper. In all cases the document is to arrive at the place of delivery within 24 hours of receipt of the goods to which it relates.

2 Headings

- Box 1 Consignor: the full name and address.
- Box 2 Consignor's excise number: the approval number of the dispatching warehouse (SEED [VAT] number).
- Box 3 Reference number: a unique reference number which identifies the consignment in the records of the consignor.
- Box 4 For goods consigned to an excise warehouse, the approval number of that warehouse (SEED [VAT] number).
- Box 5 For commercial use.
- Box 6 For commercial use.
- Box 7 Consignee: the full name, address and registration number. For goods to be exported, the person acting for the consignor at the place of exportation or shipment must be indicated.
- Box 7a For goods to be exported, the notation 'EXPORT OUTSIDE THE MALTESE TERRITORY' is to be made together with the place of export. For goods which are to be placed under a community customs procedure (other than release for free circulation), the notation 'UNDER CUSTOMS PROCEDURE' is to be made together with the place where the goods enter customs control.
- Box 8 Address of local Excise Office.
- Box 9 Transporter: name and address.
- Box 10 Guarantee: indicate whether provided by the consignor, transporter or proprietor and state reference number of guarantee.
- Box 11 Other transport details: additional information, i.e. names of all subsequent transporters, means of transport, registration numbers of means of transport and the number, type and identification of all commercial seals.

- Box 12 For commercial use.
- Box 13 For commercial use.
- Box 14 Proprietor: name, address and registration number.
- Box 15 For commercial use.
- Box 16 Date of removal from warehouse.
- Box 17 For commercial use.
- Box 18a Packages and description of goods; the marks and numbers of external packages, eg containers; the number of internal packages, eg cartons; the commercial description of the goods and the stock account reference under which they were last warehoused.

The description may be continued on a separate sheet attached to each copy. A packing list can be used for this purpose.

Alcohol and alcoholic beverages other than beer must have the alcoholic strength shown (percentage by volume at 20° C).

Beer is to be shown at alcohol percentage by volume at 20° C. Mineral oil must show the density at 15° C.

- Box 19a Commodity code: the CN code.
- Box 20a Quantity:
- the number of items, expressed in thousands (cigarettes, cigars and cigarillos)
- litres at 20° C to two decimal places (alcohol and alcoholic beverages)
- litres at 15° C (mineral oil).
- Box 21a Gross weight: the gross weight of the consignment.
- Box 22a Net weight: the weight of the excise products without packaging is to be given in respect of alcohol and alcoholic beverages, mineral oils and for all tobacco products except cigarettes.
- Box 23a Indicate the status of the goods: "EU" or "non EU"
- Box 24a Indicate whether the goods have been sold whilst warehoused: YES/NO (delete as appropriate).
- Indicate whether the goods were produced in the Malta: YES/NO (delete as appropriate).
- Box 25 Additional information:
Where the goods are to be consolidated during the movement, give details of the consolidator: name, registration number and address of premises where consolidation is to take place.
- If appropriate add the following certificate-
"It is hereby certified that the beer described has been produced by an independent small brewery with a production in the previous year of hectolitres."
- Box 26 Signatory's company, etc: the document is to be completed by, or on behalf of, the consignor. The company of the signatory to the document is to be identified.
- Box A For official use only.
- Box B If, during the movement, the destination of the goods is changed from that indicated in boxes 7 or 7a the consignor or his agent must indicate the new place of delivery in Box B. Furthermore, the consignor is obliged to immediately notify the change of place of delivery to the Excise authorities.
- Box C Certificate of receipt: to be given by the consignee. In cases where goods are exported or placed under a community customs procedure (other than release for free circulation) a certificate is required from the Excise authorities.

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			Signature				

B AUTHORISATION FOR CHANGE OF PLACE OF DELIVERY

New name/address:

Authorized by (competent authority):

Request by: name/address of company:

Reference No.

Name and signatory:

Signature

Signature

Place and date:

Stamp

C CERTIFICATION OF RECEPTION OR EXPORTATION

Goods received by consignee

Date

Place

Reference No.

Description of goods

Excess

Shortage

Goods received by consignee

Goods exported*/placed under a Community
customs procedure (other than for free circulation)*

Means of transport

date

Name of signatory
Signatory's company

Place/date
Signature

Fiscal authority or Customs office

Endorsement by fiscal authority (if required) or Customs office

Name

Address

* delete inapplicable

A Record of control (continued)

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Copy for return to the consignor	9 Transporter		12		13		
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New name/address:

Authorized by (competent authority):

Request by: name/address of company:

Reference No.

Name and signatory:

Signature

Signature

Place and date:

Stamp

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Goods received by consignee

Date

Place

Reference No.

Description of goods

Excess

Shortage

Goods received by consignee

Goods exported*/placed under a Community
customs procedure (other than for free circulation)*

Means of transport

date

Name of signatory
Signatory's company

Place/date
Signature

Fiscal authority or Customs office

Endorsement by fiscal authority (if required) or Customs office

Name

Address

* delete inapplicable

A Record of control (continued)