

## Excise Deferment Accounts

In the **BROBOT** Finance and Tax Tribunal case TC0460-4, which can be found [here](#), the Tribunal concluded that HMRC policy on issuance of Hydrocarbon Oils Ex-Warehouse Deferment Account Numbers (DAN) was unreasonable. BROBOT applied for a DAN on the basis that negotiations with suppliers could not proceed unless BROBOT had a DAN; HMRC refused the application because there was no pre-existing contract for supply to justify the need for a DAN.

HMRC's refusal to issue a DAN basically left BROBOT unable to negotiate with suppliers. The Tribunal found that HMRC should be able to issue a "time limited" DAN, with possibility of extension, in order to allow BROBOT to pursue negotiations with suppliers.

**4 Eyes Ltd** has helped many excise operators and applicants. If you are affected by this decision or would like to discuss any aspect of excise taxation, we welcome your call.

**WE HOPE YOU FIND THIS NEWS ARTICLE HELPFUL. IF YOU WOULD LIKE TO REGISTER TO RECEIVE  
FUTURE UPDATES BY EMAIL THEN PLEASE SEND A REQUEST TO**

[info@4eyesltd.co.uk](mailto:info@4eyesltd.co.uk)

This VAT update is published for the general information of 4 Eyes Ltd personnel, clients and contacts. It provides only an overview of the rules and regulations in force at the date of publication, and no action should be taken without consulting the detailed legislation or seeking professional advice. Therefore no responsibility for loss occasioned by any person acting or refraining from action as a result of the material contained in this e-mail will be accepted by the authors or the firm.