



HM Revenue
& Customs

Do you buy alcohol for onward sale or supply from a UK wholesaler?

From 1 April 2017 it will be an offence to buy alcohol for onward sale or supply from an unapproved UK wholesaler.

The Alcohol Wholesale Registration Scheme (AWRS) was introduced to help HM Revenue and Customs (HMRC) tackle alcohol fraud.

Any business buying alcohol from a UK wholesaler for onward sale or supply to their customers will need to check that their wholesaler has been approved by HMRC under AWRS.

You can check your UK wholesaler is AWRS approved by using the alcohol wholesalers register online at www.gov.uk/check-alcohol-wholesaler-registration. You will need your wholesalers unique reference number (URN), which should be displayed on their invoice. Speak to your wholesaler if you can't find their URN.

Once you find your wholesaler on the register, keep a record of your check by printing off or saving the page to confirm that they are approved. HMRC may ask you for those details at a later date.

If you are unable to find your wholesaler on the register, tell them that they need to contact HMRC for approval. You should not buy alcohol from them and should notify HMRC by searching for Customs, Excise and VAT fraud reporting on GOV.UK.

Any business found buying alcohol from a non-registered UK wholesaler could have their alcohol stock seized, be fined or even prosecuted.

For more information, go to GOV.UK and search for the Alcohol Wholesaler Registration Scheme.

Don't get caught short.





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Tackling alcohol fraud through the Alcohol Wholesaler Registration Scheme (AWRS)

The Alcohol Wholesaler Registration Scheme (AWRS) was introduced on 1 January 2016 by HM Revenue and Customs (HMRC) to tackle alcohol fraud.

If you are a UK wholesaler and sold alcohol before 31 March 2016, at or after the point where excise duty was due, to other businesses for onward sale or supply then you should have applied for AWRS approval by 31 March 2016. You should have had your Unique Reference Number from HMRC before 1 April 2017.

UK wholesalers who are currently operating without having applied should do so now. New businesses must apply for AWRS approval 45 days before they start trading.

There are penalties for UK wholesalers trading without AWRS approval.

From 1 April 2017 your customers will be responsible for checking that they are buying their alcohol from an approved UK wholesaler.

For more information go to GOV.UK and search for the Alcohol Wholesaler Registration Scheme.

Don't get caught short.

