

# The Alcohol Wholesaler Registration Scheme (AWRS)

This affects you

1. if you are a wholesaler for example a cash and carry which does not have an alcohol licence

and

2. if you are a licensed retailer whether you are a corner shop, supermarket, brewery, distillery, alcohol importer [there may be other businesses affected check with Janet Hood] and you know that you sell alcohol products to other licensed businesses /persons who sell or supply alcohol to the public for business purposes for example to restaurants, cafes, pubs, hotels, event organisers

**Wholesalers - Persons who sell alcohol to others for onward sale to the public - need to register by 1 April 2017**

The Alcohol Wholesaler Registration Scheme requires wholesalers to be registered with HMRC. Wholesales are any sale of alcohol made to another person for trade purposes. Any retailer [shop or other business] licensed to sell alcohol who knowingly sells alcohol products to other businesses needs to register as an alcohol wholesaler under this scheme before 1 April 2017 or they will be committing an offence.

The application for registration is free and can be done online - <https://www.gov.uk/guidance/the-alcohol-wholesaler-registration-scheme-awrs>

**Retailers - persons who buy alcohol from others for onward sale to the public must check the person[s] from whom they buy alcohol for these purposes is/are registered under The Alcohol Wholesaler Registration Scheme**

From 1 April 2017, alcohol retailers must ensure they only purchase alcohol from registered wholesalers. If alcohol is purchased from a non-registered wholesaler, the non registered wholesaler and the trade purchaser may be prosecuted unless it is an incidental sale - for example a one off purchase

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is made for a corner shop because e.g. a restaurateur has run out of a particular alcohol product.

You need to ask to see the Alcohol Wholesaler Registration document issued by HMRC under the scheme and you might want to ask for a copy of the registration document to keep with your files/accounts to ensure proper due diligence.

**The registration process is open and HMRC are taking applications.**

If you sell to trade you should register now

If you buy alcohol for onward sale to the public you should ask to see registration documents from persons selling you alcohol now. You should ask for the suppliers wholesalers registration then you must check on line at <https://www.tax.service.gov.uk/check-the-awrs-register>

You need to download a copy of the registration and retain it on your premises.

All this became a requirement of law by 1 April 2017 you should check to ensure you are compliant and that you and your staff know where the information is kept on your premises.

It is a criminal offence if you sell alcohol to trade and are not registered by that date and a criminal offence if you have not checked that the person supplying alcohol to you is not registered by that date.

**THIS NEXT PAGE IS AN EXAMPLE OF THE DOCUMENTATION YOU SHOULD HAVE FOR EVERY PERSON/BUSINESS FROM WHOM YOU PURCHASE ALCOHOL PRODUCTS**

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# The Alcohol Wholesaler Registration Scheme (AWRS)

This is how an HMRC form reads you should obtain one of these forms from all of your alcohol suppliers

<b>JANET'S BREWERY AND BOOZE EMPORIUM Approved</b>	
Unique reference number	XWRTY 000 0019 7090
Status	Approved
Effective date of registration	05 May 2018
Business Name	Janet's Drinks Emporium Limited
Trading Name	Janet's Brewery and Booze Emporium
Principal place of Business	Anywhere, Anytown, Anycounty, DF58 9SG

Search date 05 April 2021

This check supports your normal due diligence. It is important that you verify the identity of your suppliers with your own additional checks as a trade buyer.

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