

The Alcohol Wholesaler Registration Scheme

The Alcohol Wholesaler Registration Scheme (AWRS) will be introduced by HMRC on 1 October 2015. This scheme is being introduced to tackle alcohol fraud. It is, therefore, your responsibility as an alcohol wholesaler or trade buyer to be aware of your new obligations.

As of 1 April 2017, all businesses that trade in, or retail, alcohol will need to make sure that any UK wholesalers that they buy from are registered with HMRC. It should be noted that HMRC will provide an online 'look up' service, so that trade buyers can ensure wholesalers they buy from are registered.

Currently, alcohol trade buyers are being asked by HMRC to review their supply chains to satisfy themselves that they are doing all that they can to only source genuine, tax-paid alcohol. As of 1 April 2017 it is anticipated that the use of the HMRC database of approved traders will form part of a buyer's "due diligence" process.

There will be new criminal and civil sanctions for both wholesalers and trade buyers caught purchasing alcohol from non-registered wholesalers. Penalties for trade buyers will start from 1 April 2017. In addition, any alcohol found in the premises of an unregistered business may be seized, whether or not the duty has actually been paid.

For further information, please contact:

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