



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](http://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.

