

Alcohol Wholesaler Registration Scheme (AWRS)

Wholesalers

From 1st April 2016, alcohol wholesalers had to begin a process of registration for the above scheme with HMRC. Details of the registration process can be found [here](#).

Wholesalers must include their AWRS Unique Reference Number (URN) on all sales invoices and provide the URN on request to anyone purchasing alcohol. Wholesalers have until 1st April 2017 to change invoices.

The format for the URN will be made up of four alpha characters and 11 numeric characters, such as: XXAW 00000123456

Retailers

From 1 April 2017, retailers need to check that their alcohol wholesaler is registered with HMRC and has the AWRS Unique Reference Number. If you buy alcohol from a non-registered wholesaler, you may be liable to a criminal or civil penalty, your alcohol may be seized, or you could lose your alcohol licence.

How to check if a wholesaler is registered?

Before April 2017

Before April 2017, ask your wholesaler(s) if they have applied for HMRC registration, but bear in mind that they may not have their registration number yet as they don't need to use it until April 2017.

After April 2017

Step 1 – Use online look up service

You will be able to use an online look-up service to check if your wholesaler is registered. This will be available on HMRC's website from 1 April 2017.

Step 2 – Check unique reference number

You will find the AWRS URN on wholesaler invoices from 1 April 2017. Retailers will be able to enter the AWRS URN of the wholesaler and the look up service will confirm whether that wholesaler is approved.

Step 3 – Due diligence and record keeping

You must be able to demonstrate to HMRC that you requested a wholesaler's URN and checked its authenticity. You can do this by printing off the webpage after checking your wholesaler's URN. HMRC have not prescribed any additional record-keeping requirements for retailers who are not wholesalers.

Dr John Lee

Head of Policy and Public Affairs

T: 0131 343 3300 M: 077 94 237 326