



HM Revenue  
& Customs

# 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](http://GOV.UK) and search for the Alcohol Wholesaler Registration Scheme.

Don't get caught short.

