

Alcohol Warehouse Registration Scheme – registration numbers

The purpose of the Alcohol Wholesaler Registration Scheme is to reduce the risk of illicit alcohol, on which no duty has been paid, being sold to unsuspecting consumers. To be approved under the scheme, traders wanting to wholesale alcohol will have to pass rigorous checks and in 2017, the scheme will also provide a facility for retailers to check whether their suppliers are approved. We previously posted an article about the scheme, [here](#).

Under the scheme each approved wholesaler will receive a unique number AWRS registration number (URN).

The AWRS will require all wholesalers to display their HMRC AWRS URN on all sales invoices, with effect from 1 April 2017. Approved wholesalers will also be free to add it to other commercial documentation that they see fit although this will not be a requirement.

The number may be positioned anywhere on the invoice.

Displaying a valid AWRS URN will ensure alcohol retailers and other trade buyers can be confident that they are buying from legitimate HMRC registered wholesalers.

HMRC have now issued further information on the format of the AWRS URN, which is:

XXAW00000123456

This will enable traders to ensure that their invoicing systems are capable of adding the necessary additional data field in the correct format to, at least, their sales invoices by 1 April 2017 and, potentially, to receive the additional data field from their suppliers.

4 Eyes Ltd has helped many excise operators and applicants. If you are affected by the AWRS or would like to discuss any aspect of excise taxation, we welcome your call.

WE HOPE YOU FIND THIS NEWS ARTICLE HELPFUL. IF YOU WOULD LIKE TO REGISTER TO RECEIVE FUTURE UPDATES BY EMAIL THEN PLEASE SEND A REQUEST TO

info@4eyesltd.co.uk

This VAT update is published for the general information of 4 Eyes Ltd personnel, clients and contacts. It provides only an overview of the rules and regulations in force at the date of publication, and no action should be taken without consulting the detailed legislation or seeking professional advice. Therefore no responsibility for loss occasioned by any person acting or refraining from action as a result of the material contained in this e-mail will be accepted by the authors or the firm.