



HMRC Alcohol Wholesaler Registration Scheme (AWRS)

DUE DILIGENCE PACK

30th July 2019

To whom it may concern,

Alcohol Wholesaler Registration Scheme

As you may be aware the Alcohol Wholesaler Registration Scheme (AWRS) has been introduced by HM Revenue & Customs to help tackle Alcohol Fraud. I would like to confirm that Willsmer Wagg Ltd (also trading as Wow Hampers)'s application to the scheme has been approved and we have been issued with an AWRS URN. A copy of our registration number can be found in this Due Diligence Pack.

We can also confirm that we have introduced Customer and Supplier Due Diligence Policies within the business which will require all suppliers of alcohol to Willsmer Wagg Ltd (also trading as 'Wow Hampers') to provide their own Due Diligence pack and confirm their AWRS application/registration number to us by the end of March 2017. Further to that we will be conducting an ongoing review process of all our suppliers and will be requesting updates of your pack and confirmation of your AWRS unique reference number once it is awarded to ensure that our supply chain is sourcing only legitimate alcohol. Please email your Due Diligence packs and confirmation of your AWRS applications to sales@willsmerwagg.com

If you have any further questions in relation to our Due Diligence pack or our ongoing process, please also address your query to sales@willsmerwagg.com
Yours faithfully,

Debbie Willsmer
Managing Director
Willsmer Wagg Ltd (also trading as 'Wow Hampers')

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SUPPLEMENTARY INFORMATION

Name: Willsmer Wagg Ltd

Trading Name: Willsmer Wagg Ltd T/As Wow Hampers

Company Registration Number: 03691067

VAT Number: GB 730 0199 68

AWRS Registration Number: XTAW00000112939

Current Directors of Willsmer Wagg Ltd (also trading as 'Wow Hampers'):
Debbie Willsmer (Managing Director)

Willsmer Wagg Ltd (also trading as 'Wow Hampers') are members of the following Trade Associations:

- British Promotional Merchandise Association (bpma)
- Promotional Product Service Institute (PSI)

Website address: www.willsmerwagg.com / www.wowhampers.com



HM Revenue
& Customs

Willsmer Wagg Ltd (trading as Wow Hampers)
Unit 5 Thesegir Close
Worthing
West Sussex
BN11 2RN

**Indv and Small Business Compliance
Taskforces and Specialist Compliance**
S0793
PO Box 3900
GLASGOW
G70 6AA

Phone 03000 545023
Fax 03000 568302
Email Paul.goater@hmrc.gov.uk
Web www.gov.uk

Date 30th July 2019
Our ref 011675

Dear Sir/Madam,

Alcohol Wholesaler Registration Scheme (AWRS) – Letter of Registration
AWRS Unique Reference Number (URN): XTAW00000112939

I am writing to let you know that following your application you have been approved to carry on a controlled activity, in this case the wholesale of alcohol, in accordance with the Alcoholic Liquor Duties Act 1979, section 88C(1) and regulations made under section 88E. This approval is granted based on the information that you have provided to HMRC.

You must comply with the general conditions and restrictions of AWRS as set out in Excise Notice 2002. This can be found by searching on our website at GOV.UK.

You must tell us of any changes to your registration details, your trading premises or any other details specified in paragraph 10 of Excise Notice 2002, including if you stop undertaking a controlled activity, in this case the wholesale of alcohol. If you wish to make any changes to your registration details then these must be made using the AWRS service which can be accessed via the AWRS guidance pages on GOV.UK. You must use the same username and password that you used at the time of your original application.

If you fail to notify HMRC of any changes to your registration details, you may be liable to financial penalties and your alcohol stock will be subject to forfeiture (whether or not duty has been paid). The same penalties could also apply if you fail to comply with the general conditions and restrictions of the AWRS. Serious or persistent non-compliance could also result in the revocation of your approval and you will no longer be able to trade in wholesale alcohol.

As part of the introduction of the AWRS we have introduced an online look-up service on the GOV.UK website to allow your customers to verify your approval status. Now you have been approved the details of your business will appear on this service. You must provide your URN to customers if they ask for it.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Deputy Director: Steve Timewell

If you wish to contact me about this letter please quote your AWRS URN. You can email or write using the details at the top of this letter. If you send any documents you must tell us if you want them returned to you.

You will be able to view the final decision in the AWRS service on GOV.UK.

Yours faithfully,

Paul Goater

Officer of HM Revenue & Customs

To find out what you can expect from us and what we expect from you go to **www.gov.uk/hmrc/your-charter** and have a look at 'Your Charter'.

Certificate of Incorporation

FILE COPY



**CERTIFICATE OF INCORPORATION
ON CHANGE OF NAME**

Company No. 3691067

The Registrar of Companies for England and Wales hereby certifies that
CHOICE MARKETING LIMITED

having by special resolution changed its name, is now incorporated
under the name of
WILLSMER WAGG LIMITED

Given at Companies House, Cardiff, the 29th July 1999


C03691067S


THE OFFICIAL SEAL OF THE
REGISTRAR OF COMPANIES


COMPANIES HOUSE

HC0068

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VAT Certificate

18/07/2019Your VAT Certificate

Your VAT Certificate

HM Revenue
& Customs

About your registration

VAT registration number (VRN)	730019968
Registration date	1 February 1999
Certificate date	18 July 2019

About the business

Business name	WILLSMER WAGG LIMITED
Trading name	Not provided
Business type	UK Company (with UK establishment)
Trade classification (SIC code)	47789
Principal place of business address	UNIT 5 THESIGER CLOSE EAST WORTHING WEST SUSSEX BN11 2RN

Banking details

Account number	****2366
Sort code	40****

Return details

VAT Return dates	May, August, November and February
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<https://www.tax.service.gov.uk/vat-through-software/vat-certificate>

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CUSTOMER DUE DILIGENCE POLICY

30th July 2019

Willsmer Wagg Ltd (also trading as 'Wow Hampers') is only able to supply alcohol products to business customers only. We only serve to registered business customers.

For a business customer to open an account:

In order for a business to register for trade in alcohol, Willsmer Wagg Ltd (also trading as 'Wow Hampers') will require the following documents:

- Copy of Incorporation Certificate
- Copy of VAT Certificate
- Company Bank Details
- Owner Photo ID Details such as Passport & Driving License
- Copy of Business Utility Bill (Less than 3 months old)
- Copy of Lease agreement or proof of Freehold of the business premises

Once Willsmer Wagg Ltd (also trading as 'Wow Hampers') has collated this information, the necessary checks will be conducted before opening the account. Payment methods are Bank Transfer or Credit Card only. Willsmer Wagg Ltd (also trading as 'Wow Hampers') does not accept cheques. Bank Transfer payments can only be accepted under the Money Laundering Regulations. Note that photo ID may be requested for card payment at the time of payment. There is also a charge of 3% on any credit card payments. Third party card payments will not be accepted.

For a wholesaler (eg agency) to open an account:

In order for a business to register as a wholesaler, Willsmer Wagg Ltd (also trading as 'Wow Hampers') will require the following documents:

- Copy of Incorporation Certificate
- Copy of VAT Certificate
- Company Bank Details

- Owner Photo ID Details such as Passport & Driving License
- Copy of Business Utility Bill (Less than 3 months old)
- Copy of Lease agreement or proof of Freehold of the business premises
- Signed account forms
- Picture of business address, if applicable

Once the information has been gathered, the appointed officer Rachel Millidge or another qualified member of staff will complete a risk assessment. Any customers identified as high risk will undergo further questioning. High risk customers that are accepted will be evaluated every three months, all other customers will be reviewed on an annual basis.

All customers who do not pass the internal check will be notified that their account will not be opened and customers with suspicious behavior will be reported to HMRC in a timely manner.

SUPPLIER DUE DILIGENCE POLICY

30th July 2019

For a supplier to open an account:

As a part of the new Alcohol Wholesaler Registration Scheme (AWRS), Willsmer Wagg Ltd (also trading as 'Wow Hampers') is required to conduct due diligence checks on partners involved in the supply chain for alcoholic drinks. Willsmer Wagg Ltd (also trading as 'Wow Hampers') will require the following documents for a wholesaler to open an account to start trading:

- Company Introduction stating nature of business and products available
- Completion of Know Your Supplier Questionnaire
- Copy of Incorporation Certificate
- Copy of VAT Certificate
- Copy of company's last filed set of accounts
- Copy of Money Laundering Certificate, if applicable
- Owner/Director's/ Proprietor's ID Details
- Company Bank Details
- AWRS number, if this has been issued and UK based supplier
- Copy of Business Utility Bill (Less than 3 months old)
- Headed paper complete with Director's Signature
- Proof of Due Diligence the company carries out
- Copy of company's term
- If you are a UK duty paid supplier, please provide us with copies of form W-5 (or similar document) showing evidence of duty payment

Once the supplier has sent the above information, Rachel Millidge or another trained member of the team will review it. The overall risk of the supplier will be established. If the business is identified as a high-risk supplier, further questions will be asked, and site visits will be conducted as appropriate. Any suspicious retail pricing at uneconomic levels or improper trading patterns will be reported to HMRC in a timely manner.

All high-risk suppliers will be reviewed every three months; all other suppliers will be reviewed on an annual basis.

Existing suppliers who are already supplying Willsmer Wagg Ltd (also trading as 'Wow Hampers') at the date of this policy will need to provide Willsmer Wagg Ltd (also trading as 'Wow Hampers') with the relevant documents (as above) to continue as a supplier. As with new suppliers, each supplier's risk will be established. Regular visits to the supplier's premises may also be made by Willsmer Wagg Ltd (also trading as 'Wow Hampers') representatives to verify business records.

We will check if an alcohol wholesaler is approved by verifying their AWRS license number on the government portal:

<https://www.gov.uk/check-alcohol-wholesaler-registration>

DUE DILIGENCE CODE OF CONDUCT

30th July 2019

Our Due Diligence Code of Conduct (DDCOC) sets out the basic rules we will follow and the values that will guide our decisions. It also points us to a more detailed processes and procedures relating to the purchase and supply of alcoholic products.

The DDCOC is built on the premise of 'knowing your customer or supplier' and the commercial transactions that will be involved. Supply chains are only as strong as the weakest link and the purpose of Willsmer Wagg Ltd (also operating under the trading name 'Wow Hampers')'s DDCOC is to prevent entering into commercial transactions with any illicit customer or supplier. The policy will aid in ensuring all customers and suppliers are regularly reviewed so any changes of activities are identified, and the appropriate action taken.

Specific guidelines have been developed for customers and suppliers. All customers and suppliers must provide the required list of documents and completed questions for Willsmer Wagg Ltd (also trading as 'Wow Hampers') to undertake a risk assessment before any account is open. Willsmer Wagg Ltd (also trading as 'Wow Hampers') will only trade with a customer or supplier if they have passed the necessary risk assessment checks. Willsmer Wagg Ltd (also trading as 'Wow Hampers') will only work with suppliers in the alcohol industry who accept payment by Bank Transfer or Credit Cards.

Rachel Millidge or another authorised member of the team will review the submitted information on a case-by-case basis and Debbie Willsmer will conduct the final sign off. Any customer or supplier who fails to pass the risk assessment will immediately have all transactions ceased pending review. If the review is unsatisfactory, the account will be closed indefinitely.

Regular reviews of customer and supplier information will a be conducted by Rachel Millidge or another authorised member of the team and the final sign off will be conducted by Debbie Willsmer.

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All initial checks and further reviews will be documented in the customer or supplier file and maintained on an ongoing basis. Reminders for checks should be logged onto the Sage accounting software, Peninsula BusinessSafe software and Outlook calendars.

The DDCOC will be implemented and maintained by Rachel Millidge who has several years' experience working with Willsmer Wagg Ltd (also operating under the trading name 'Wow Hampers')'s customers, suppliers and methods of business. Mary McKenna and Lesley Levi are the other authorised officers who will assist Rachel Millidge in enforcing the code. All training of the DDCOC must be authorised by Rachel Millidge and any changes in staff will undergo full training on the DDCOC.

Part of the DDCOC is to ensure day-to-day checks are in place to identify transactions that may lead to fraud or involve goods on which duty may have been evaded. Checks in purchase order processing and customer orders are two areas where daily checks are performed.

Purchase Order Process for Nominated Suppliers

The purchase order process we currently use will help assist in ensuring fraud does not take place. All orders are raised through official purchase orders for approved suppliers on Promotional Office Software. The orders are emailed across directly to the supplier with the full details of product and price. Once the goods are received into our warehouse, the goods are booked into the system. This process highlights any errors in quantity and costings.

If any order has not been received in the expected delivery window, we will raise a query with the supplier, haulier if we have instructed them and destination warehouse. If anything fraudulent has been identified, we take the necessary actions.

An area of higher risk of fraud is duty suspended goods imported from Europe – therefore Willsmer Wagg Ltd will not undertake import of such goods.

Customer Orders

Customer orders are placed in writing by email. If the order has not been sent through the appointed manner from when the account was opened, the order will be placed on hold.

The same principle applies to the delivery address requested on the customer's purchase order. Willsmer Wagg Ltd (also trading as 'Wow Hampers') ensure copies of delivery notes for each order are received to help prove delivery to the requested delivery address.

Any changes to the form of ordering or delivery address must be made in writing by the customer on company letterhead or company email.

HMRC Alcohol Wholesaler Registration Scheme (AWRS)

SUPPLIER REGISTRATION FORM

Please can you answer the questions below and provide copies of the required documents:

1	Name of Supplier	
2	How long has the company been operating for?	
3	Please state and provide copies of certifications for the company, i.e. Health and Safety Policy, IFS, ISO or any other accreditation.	
4	Which countries/ tax jurisdictions does the company currently operate in? If you are a UK based wholesaler please provide your AWS URN, if received or your application reference number. If you believe you are exempt, please state why and give details.	
5	What credit terms does the company normally offer suppliers?	
6	Please provide the company's bank details into which payment should be made.	Bank Name: Bank Address: Sort Code: Account Number:
7	Is there a company website? If so, please provide details.	
8	Do you attend any trade exhibitions on behalf of the company? If yes, please provide details.	

9	Do you advertise in any media on behalf of the company? If yes, please provide details.	
10	Are you involved in any trade associations on behalf of the company? If yes, please provide details.	
11	What is the company's current returns policy?	
12	What insurance provisions are there on the company's goods?	
13	On what provisions are the goods sold, i.e. ex-cellars, FOB, delivered, etc?	
14	If you are a non-UK based supplier, do you provide any goods that originate from the UK? If yes, please provide detail	
15	Please provide the name, address and contact details of 2 references.	Reference No 1: Name: Address: Contact: Telephone: Email:
		Reference No 2: Name: Address: Contact: Telephone: Email:

Required Documents:

- Company Introduction stating nature of business and products available
- Copy of Incorporation Certificate
- Copy of VAT Certificate
- Copy of company's last filed set of accounts
- Copy of Money Laundering Certificate, if applicable

- Owner/Director's/ Proprietor's ID Details
- Copy of Business Utility Bill (Less than 3 months old)
- Headed paper complete with Director's Signature
- Proof of Due Diligence the company carries out
- Copy of company's term
- If you are a UK duty paid supplier, please provide us with copies of form W-5 (or similar document) showing evidence of duty payment

Please return to Willsmer Wagg Ltd (also operating under the trading name 'Wow Hampers')'s office with copies of the required documents so the relevant checks can be carried out in keeping with HMRC Alcohol Wholesaler Registration Scheme.

Completed by:

On Behalf of: (SUPPLIER NAME HERE)

Position in company:

Signature:

Date:

Internal Use Only

Checked & Verified by Willsmer Wagg

Completed by:

Position in company:

Signature:

Date: