

EDINBURGH WHISKY

BOTTLERS & WHISKYMAKERS

HMRC DUE DILLIGENCE QUESTIONNAIRE – CASK OWNERSHIP

Date		1. Company	
2. Contact		3. Address	
4. Are you or your company a Revenue Trader* (refer footer paragraph below for details)?	YES / NO	If No, please continue to Section 7 (signature). If Yes and UK based, please continue to Section 5. If Yes and based outside UK, please continue to Section 6.	
5. Please provide WOWGR Number: (Also known as Excise Registration Number (ERN). This is a number issued by HMRC that confirms that you are permitted to own Duty Suspended Goods).		Please also provide a copy of your WOWGR certificate, including any secondary pages that list restrictions imposed by HMRC. Then continue to section 7 (signature).	
6. Do you currently have to pay a UK Duty Representative willing to act on your behalf for goods held in our warehouse?	YES / NO	If Yes, please attach their contact details and/or Duty Representative details. We will confirm your status with them. If NO, we cannot sell you cask whisky. Then sign section 7.	

7. Please sign to confirm that you have understood the above questions and answered truthfully to the best of your knowledge.

Print Name:				
Signature:			Date:	
Email Address		Telephone:		

* HMOWTR1040 - What are revenue traders?

The definition of a revenue trader is given in CEMA 1979 Section 1(1): "revenue trader" means (a) any person carrying on a trade or business subject to any of the revenue trade provisions of the customs and excise Acts or which consists of or include the buying, selling, importation, exportation, dealing in or handling of any goods of a class or description which is subject to a duty of excise (whether or not duty is chargeable on the goods); whether or not that trade or business is an excise licence trade; and (b) any person who is a wholesaler or an occupier of an excise warehouse (so far as not included in paragraph (a) above) and includes a registered club.

PLEASE USE THIS SPACE TO ADVISE OF ANY INFORMATION NOT INCLUDED WITHIN OUR QUESTIONNAIRE THAT YOU THINK IS RELEVANT.

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