



HM Revenue
& Customs

| **Borders and Trade**

Questionnaire to assess potential reforms to WOWGR

Please return your responses to:

HM Revenue & Customs
Holding & Movement & Modernisation Team
4th Floor East
Trinity Bridge House
Dearmans Place
M3 5BS

or: holding.movement@hmrc.gov.uk

About your business

1 Are you providing a response as:

- A warehousekeeper
- An owner of goods
- A duty representative
- A trade association

Quality assurance

2 Do you find the guidance on gov.uk useful or have any suggestions for how this could be improved?

Due diligence datasets

6 How does WOWGR help you identify illicit products within the supply chain? Please give specific examples if possible.

7 If you are a duty representative, how does **UK owner due diligence** differ from **non-UK owner due diligence**?

8 What's the role of WOWGR assisting with due diligence checks when acquiring and holding alcohol and/or tobacco products?

For example:

- How much do you rely on the registration certificate when carrying out due diligence?
- Is this part of your main checks procedures or does it simply support wider due diligence?

Due diligence datasets – continued

9 What do you see as the main arguments for retaining WOWGR in some form to tackle illicit products? For example, what issues could occur if the Owner of Goods provisions were removed.

10 Do you have any suggestions on how the current due diligence regulations could be strengthened?

Costs and burdens

11 How do you find the WOWGR registration process? In particular, does it impose any admin burdens on your business?

12 What are the likely burdens and cost HMRC should be aware of if the current legislation is reformed? For example, the costs and time which might be associated with due diligence.

Costs and burdens – continued

13 Can you provide an estimate of **one-off costs**, as well as **costs per calendar /financial year** that arise from WOWGR? In your response, please indicate how these costs can vary between small and large businesses and if there is a specific element causing the most concern, if relevant.

14 What would be the costs/savings to your business if we were to remove owner of goods/duty representatives? Please consider the impact of adapting business processes to implement that change and give an example.

To help with future comms can you please provide your email address.

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