

# **FAQ: ATWD - proprietors and owners**

## **Which proprietor/owner category should I complete on the W5 for a non-WOWGR registered wine trader?**

If the wine trader is registered for VAT in the UK then you should select the 'Non WOWGR VAT Registered Proprietor' radio button on the form.

If the wine trader is not registered for VAT in the UK then you should select the 'Individual Proprietor with No Registration' radio button.

## **Which proprietor/owner category should I complete on the W5 for a private owner of goods who is neither WOWGR nor VAT registered?**

Please select the 'Individual Proprietor with No Registration' radio button.

## **Which proprietor/owner category should I complete on the W5/W6 when I release my own goods from my warehouse if I hold both owner and warehousekeeper WOWGR registrations?**

You should select the 'Proprietor is Warehousekeeper' radio button.

## **Which proprietor/owner category should I complete on the W5/W6 when the owner is not based in the UK?**

If the goods are relevant goods, kept in the warehouse for longer than the initial period (see [Notice 196](#) and [Notice 197](#) for an explanation of relevant goods and initial period) then the owner must appoint a UK based duty representative to act on his behalf. If this is the case, please select the 'WOWGR Registered Proprietor' radio button and the duty representative detail added.

If the non UK registered proprietor does not have a duty representative acting on his behalf then please select the 'Individual Proprietor with No Registration' radio button.

**Which proprietor/owner category should I complete on the W5/W6 if the owner has not supplied a WOWGR certificate, does not have a duty representative acting on their behalf and the initial period is coming to an end?**

If the owner is VAT registered you should select the 'Non WOWGR VAT Registered Proprietor' radio button on the form.

If the owner is not registered for VAT in the UK then you should select the 'Individual Proprietor with No Registration' radio button.