May 2016

MAISONS MARQUES ET DOMAINES LIMITED – DUE DILIGENCE

Overview

As part of the Due Diligence (DD) requirement in the various excise regimes (Alcohol Wholesaler Registration Scheme, WOWGR, excise warehousing) it is necessary for Maisons Marques et Domaines Limited to carry out due diligence checks on existing and proposed customers, UK suppliers where applicable, and contractors. This is also important from anti-money laundering and normal commercial perspectives.

Purpose and Audience

The purpose of this policy is to set out our, Maisons Marques et Domaines Limited, approach to due diligence. Alcohol duty fraud is a serious problem that harms not only the UK taxpayer but also legitimate businesses, communities and the wider economy. Without effective safeguards in place, there are considerable risks to all businesses along alcohol supply chains of becoming implicated in illicit trading. The DD condition requires that all excise registered businesses operating in the alcohol sector consider the risk of excise duty evasion as well as any commercial and other risks when they are trading. Doing so will help to drive illicit trading out of alcohol supply chains, and reduce the risk to businesses of financial liabilities associated with goods on which duty has been evaded. This policy should be read by all members of staff, and especially by Directors, Buyers, Account Managers and Sales Teams.

Statement of Policy

Maisons Marques et Domaines Limited is committed to trading in full compliance with all relevant national, EU and international laws. We will:

a) objectively assess the risks of alcohol duty fraud within the supply chains in which we operate;
b) put in place reasonable and proportionate checks, in our day to day trading, to identify transactions that may lead to fraud or involve goods on which duty may have been evaded;
c) have procedures in place to take timely and effective mitigating action where a risk of fraud is identified; and
d) document the checks we intend to carry out and have governance in place to ensure that these are, and continue to be, carried out as intended or customer or other trading partner where we think there is a possibility that this could involve a fraudulent transaction

If we suspect fraud, HMRC should be notified through our Lead Contact - Stuart Cole, Finance Director.

Consequences of non-compliance

Failure to demonstrate due diligence may lead HMRC to conclude that a business is a risk to the revenue and not “fit and proper” for the purpose of excise legislation. This may lead to restrictions or conditions being imposed and, ultimately, to the withdrawal of authorisations, financial penalties, prosecutions and the seizure of stock.

Processes

Maisons Marques et Domaines Limited has adopted and documented processes that will:

1. Check the identity of trading partners;
2. Check the financial health of trading partners;
3. Check the contract terms;
4. Check the existence and provenance of goods that we buy and sell;
5. Assess the credibility of the deal being contemplated; and

It is integral to those processes that in each case we will assess how much information we need in order to justify the relationship or specific transaction. When we receive information, we will, as far as possible, cross-check it with independent

Review

This policy will be reviewed by the Board of Directors as required.

MAISONS MARQUES ET DOMAINES

WINE IMPORTERS

MAISONS MARQUES ET DOMAINES LIMITED – DUE DILIGENCE

The following information has been prepared to support and confirm Maisons Marques et Domaines Limited to be classified as "fit and proper" in compliance with HMRC regulations:

Trading Name	**Maisons Marques et Domaines Limited**
Trading Address	**9A Compass House, Smugglers Way, London SW18 1DB**
Trading Activity	**Agent, importer and wholesaler of fine wine throughout the UK**
Company number	**01930797**
Date of Incorporation	**16/07/1985**
VAT Number	**GB 438 8674 00**
HMRC Deferment Number	**8541281**
AWRS	**Application successfully made 26/01/16**
AWRS URN	**XPAW00000101410**
CONTACT DETAILS	T **+44 208 812 3380** F **+44 208 812 3390** E **responses@mmdltd.co.uk**

COMPANY STRUCTURE

Maisons Marques et Domaines is a limited company registered and incorporated through Companies House in the UK. The details of our current board of directors, our registered address and annual accounts are verifiable through their online service.

COMPANY DIRECTORS (UNITED KINGDOM)	
Richard Billett	Managing Director
Stuart Cole	Finance Director

COMPANY DIRECTORS (FRANCE)	
Frederic Rouzaud	Director
Frederic Heidsieck	Director
Erwan Faiveley	Director
Alain Beydon	Director

SUPPLY CHAIN

Maisons Marques et Domaines Limited only source products from reputable businesses. We import our wines directly from both EU and non-EU countries. Upon arrival in the UK, the stock is stored under bond in third party excise warehouse facilities.

UK Warehousing & Logistics

MMD c/o Culina Ambient Plc
Unit J, RD Park, St. Martins Road, Hoddesdon, Hertfordshire EN11 0BT

Excise Number:	GB00004318331
VAT Number:	GB00676579568
Warehouse Keeper:	GBWK676579568
EORI Number:	GB676579568000

MMD c/o Octavian Vaults
Corsham Cellars, Eastlays, Gastard, Wiltshire SN13 9PP

Excise Number:	GB00004327616
VAT Number:	GB00120220002
Warehouse Keeper:	GBWK120220000
EORI Number:	GB120220002000

Freight Logistics Partner

JF Hillebrand UK
Dissegna House, Weston Avenue, Grays, Essex RM20 3ZP

Maisons Marques et Domaines Limited accounts for Excise and Duty via our Duty Deferment Account directly with HMRC on all stock delivered to our customers.

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