

# Wholesale liquor sales data reporting

Tasmanian liquor licence holders must report wholesale liquor sales data for each financial year to the Liquor and Gaming Branch. This fact sheet provides answers to the following questions.

1. *Why is wholesale liquor sales data required?*
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13. *What should I do if I've received a notice to report data, but I don't think it relates to me?*
14. *I haven't received a notice to report data, but think I should have. What should I do?*
15. *Is reporting my data a legal requirement?*
16. *What happens if I don't report my data?*
17. *What happens to my data and how is my privacy protected?*

## 1. *Why is wholesale liquor sales data required?*

Collecting wholesale liquor sales data will provide a useful estimate of alcohol consumption across different areas of the State. It will inform future alcohol harm minimisation strategies, as well as health and police service delivery across Tasmania.

It will allow Tasmania to participate in national reporting which helps in the development of future alcohol harm minimisation strategies at both a national and state level. Previous national reports are available at: <http://ndri.curtin.edu.au/> (look for Project Reports under the Publications & Resources tab).

Measuring the level of alcohol consumption in the community is not straight forward and data collection approaches are unlikely to provide an exact indication of drinking behaviour. However, using wholesale liquor sales data is considered an effective approach and is used in other jurisdictions to estimate how much alcohol is being consumed and where harm from alcohol is more likely to occur.

## 2. *How do I know if I need to report?*

Tasmanian liquor licence holders who sell liquor to other liquor licence holders in Tasmania must report their data. This includes **producers, wholesalers, distributors and online sellers**.

If you operate a small business then you may be exempt from reporting (see below).

If you receive a notice from the Treasurer under section 222B of the *Liquor Licensing Act 1990* then you are required to **either** report your data every year **or** to indicate that you are exempt.

### 3. What data must I report?

For each Tasmanian liquor licence holder to whom you supplied liquor in a financial year, you must report:

- that licence holder's Tasmanian liquor licence number; and
- the volume in litres and the value in dollars of the liquor supplied to them, for each type of liquor.

**Combined totals** for the volume and the value of the liquor (by type) to each licence holder are required, **not** individual transactions.

Audited data **is not** required.

### 4. How are the types of liquor defined, such as different strength beers?

The legislation provides the following definitions of different types of liquor:

**Low-strength beer** - Beer with an alcohol content by volume of less than 3 per cent at a temperature of 20°C.

**Medium-strength beer** - Beer with an alcohol content by volume of 3 per cent or more but less than 3.5 per cent at a temperature of 20°C.

**Heavy-strength beer** - Beer with an alcohol content by volume of 3.5 per cent or more at a temperature of 20°C.

**Fortified wine** - Wine to which spirits has been added, including frontignac, madeira, marsala, muscat, port, sherry and tokay, and that has an alcohol content by volume not exceeding 22 per cent at a temperature of 20°C.

**Spirits** - Liquor that is obtained by distillation and has an alcohol content by volume exceeding 10 per cent at a temperature of 20°C.

**Ready-to-drink spirits** - Spirits that are mixed with other beverages, but does not include fortified wine.

**Cider** - A beverage that:

- a) is the product of the complete or partial fermentation of the juice or must of apples, pears or other fruit; and
- b) has not had added to it, at any time, any ethyl alcohol from any other source; and
- c) has not had added to it, at any time, any liquor or substance (other than water or the juice or must of apples, pears or other fruit) that gives colour or flavour.

### 5. Who do I report to, how and by when?

You are required to report your data to the Liquor and Gaming Branch. Data must be submitted between **1 July and 30 September** each year for the previous financial year.

For further information contact the Liquor and Gaming Branch.

**Phone:** (03) 6166 4040 (Hobart) or (03) 6777 2777 (Launceston)

**Email:** [licensing@treasury.tas.gov.au](mailto:licensing@treasury.tas.gov.au)

**Web:** [www.liquorlicensing.tas.gov.au](http://www.liquorlicensing.tas.gov.au)

Data should be entered into a **CSV template**, attached to an **online form** and then submitted. To access these items and to see what a sample form and CSV template looks like go to: <https://www.treasury.tas.gov.au/liquor-and-gaming/liquor/wholesale-liquor-sales-data>.

If you are exempt, you should **complete the online form once only** and submit it to the Branch by 30 September. You **do not** need to attach your wholesale liquor sales data. There is a separate fact sheet to assist you with this process.

**If exempt:**

**Complete the online form once only between 1 July and 30 September in the first year you report**

1. Open the online form.
2. Enter your licence details.
3. Indicate that you are exempt from reporting wholesale liquor sales data (assess this yourself).
4. Submit the online form (do not attach your wholesale liquor sales data).

**Licensees who are exempt have now completed the process**

Check the '**How to report wholesale liquor sales data**' fact sheet for more information on entering data.

**If not exempt:**

**Prepare your data throughout each financial year as transactions are completed**

1. Download the CSV template to your computer.
2. Open the CSV template.
3. Enter your wholesale liquor sales data.

**Complete the online form between 1 July and 30 September and attach your CSV file**

1. Open the online form.
2. Enter your licence details.
3. Indicate that you are not exempt from reporting wholesale liquor sales data (assess this yourself).
4. Attach the CSV file containing your wholesale liquor sales data to the online form.
5. Submit the online form with the CSV file attached.

**Licensees who are not exempt have now completed the process for the year**

## **6. Why is this data necessary when I already lodge excise returns to the Australian Taxation Office?**

Product information for the Australian Taxation Office is based on per litres of alcohol (LAL) of product that is ready for sale. Wholesale liquor sales data is based on total sales volume of a product in a financial year. Wholesale liquor sales data will provide a useful estimate of alcohol consumption across different areas of the State. It will inform future alcohol harm minimisation strategies, as well as health and police service delivery across Tasmania. It will also allow Tasmania to participate in national reporting which has been occurring in other states for some time.

## **7. How do I know if I'm exempt from reporting?**

If you operate a small business then you are likely to be exempt from reporting.

Independent licensees who have a **total sales volume below** all of the following **small business thresholds** in a financial year are exempt from reporting their data:

**spirits 8 750 litres**

**wine 28 500 litres**

**beer 100 000 litres**

**cider 100 000 litres**

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If your total sales volume is above one or more of the thresholds in a financial year, then you are not exempt and should **report data for all types** of liquor.

Where a **body corporate** has a total sales volume above one or more of the thresholds, the reporting requirements apply to any and all related bodies corporate, within the meaning of section 50 of the *Corporations Act 2001* (Cth). This means that if your business is related to a body corporate that has a total sales volume above one or more of the thresholds in a financial year, you must report data for all types of liquor (even if your total sales volume is below all of the thresholds).

It is **up to you to determine** whether you are exempt. You should seek independent business or legal advice if required.

### **8. What should I do if I'm exempt?**

You should complete the online form and submit it to the Liquor and Gaming Branch between 1 July and 30 September. You **do not** need to provide your sales data. You **only need to fill in the online form once** to indicate that you are exempt. You will not be required to complete the form again or to report data in future years, unless you are no longer exempt.

If you are exempt one year and not exempt in a future year, submit an online form between 1 July and 30 September for the future year, but this time attach a CSV file containing your data for that future year.

### **9. How do I report if my licence was transferred, surrendered, suspended or cancelled during the reporting period?**

For transfers, both the old licensee and new licensee should report, but only for the period that you were licensee during that financial year. One person may have to submit data and the other may be exempt, depending on the timing of the transfer and the total sales volume for each. If you were transferred a licence and are initially exempt, you may not be exempt the following year once you have experienced a full year of sales.

If you surrendered your licence or it was cancelled during the reporting period, report for the time that you were licensee during that period. If your licence was suspended, report for the time that you were trading during that period. In these instances it may mean that you are exempt.

### **10. I don't have all of the required data. What should I do?**

Provide the data that you do have. This may mean that you are exempt from reporting in the first year. However, in the second year when you have a full set of data you may no longer be exempt.

### **11. Do liquor permit holders need to report?**

No. The reporting requirement does not relate to permit holders.

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## **12. I sell liquor under a general liquor exemption. Do I need to report?**

No. You are not likely to be a liquor licence holder, as these exemptions (approved by the Commissioner for Licensing) allow you to sell liquor without a licence.

## **13. What should I do if I've received a notice to report data, but I don't think it relates to me?**

Please contact the Liquor and Gaming Branch and we will check your licence details.

## **14. I haven't received a notice to report data, but think I should have. What should I do?**

Please contact the Liquor and Gaming Branch and we will check your licence details.

## **15. Is reporting my data a legal requirement?**

Yes. The Liquor Licensing Act (section 222B) allows wholesale liquor sales data to be collected. The *Liquor Licensing Regulations 2016* prescribe additional requirements.

## **16. What happens if I don't report my data?**

The Liquor and Gaming Branch will contact you if you do not report your data or do not indicate that you are exempt. The Liquor Licensing Act includes fines not exceeding 15 penalty units (\$2 445 for 2018-19) for not providing the data and for submitting false or misleading information. The Act also allows compliance inspectors to access information relating to the purchase and sale of liquor.

## **17. What happens to my data and how is my privacy protected?**

Your data will be received and stored by the Liquor and Gaming Branch.

Personal information collected by the Branch must be collected, used and disclosed in accordance with the *Personal Information Protection Act 2004*. The Department's Personal Information Protection Policy is available at: <https://www.treasury.tas.gov.au/about-us/who-we-are/personal-information-protection-policy>.

Your data will then be 'de-identified' before it is used in reports. For example, data will be reported by postcode and in such a way that it cannot be linked to any licensee or premises. Where there is a small number of premises in a postcode area, data will be combined with another postcode (in close proximity) so that personal information is protected.

Once it has been de-identified, it will be used in research, statistical analysis and in national reporting to:

- review existing and inform future alcohol harm minimisation strategies and activities; and
- assist health and police service delivery in Tasmania.

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