



Wholesale transactions - Frequently Asked Questions

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Why

- **Why do I have to report my wholesale transaction?**

The *Liquor Control Reform Act 1998* was amended in 2014 to require liquor licensees to record and report their wholesale liquor transaction information. This requirement takes effect from 1 July 2015.

The change will help the Victorian Government to estimate the alcohol consumed across Victoria and will inform the development of alcohol related harm minimisation policies.

Reporting — who, what and how

- **Who has to report?**

Liquor licences required to report their wholesale transaction for the 2015-16 financial year are:

- pre-retail licence
- wine and beer producer's licence
- limited licence, including:
 - renewable limited
 - temporary limited
 - major event licence.

Final reports must be submitted to the Victorian Commission for Gambling and Liquor Regulation (VCGLR) by midnight 15 August 2016.

- **What do I have to report?**

Liquor licensees must report their wholesale transactions for the 2015–16 financial year. The report must include the following transaction details:

- the licence number of the licensee to whom the liquor is supplied
- the postcode of the premises to which the liquor is delivered
- the type of liquor supplied, being low strength beer, medium strength beer, heavy strength beer, wine, fortified wine, spirits, ready to drink spirits and cider
- the volume in litres of each type of liquor that is supplied, including:
 - if beer is supplied, the volume supplied in a container with a capacity of 48 litres or less; or more than 48 litres
 - if wine or fortified wine is supplied, the volume supplied in a bottle, in a cask or in bulk
- the dollar value of each type of liquor supplied.

The [Liquor Control Reform \(Wholesale Liquor Supply Information\) Regulations 2015](#) (the Regulations) provide definitions of types of liquor and relevant size of bottle, cask and bulk containers.

- **When do I have to report my 2015–16 wholesale transactions?**

Licensees must report by midnight 15 August 2016.

The wholesale reporting portal will be open 1 July – 15 August 2016.

- **What is the definition of a wholesale sale?**

The [Regulations](#) define a wholesale liquor transaction as “a transaction in which a reporting licensee, under an applicable licence, supplies liquor to another licensee in that other licensee's capacity as a licensee”.

For reporting purposes, it does not apply to:

- interstate wholesale transactions
- export wholesale transactions
- cellar door sales at a producer's own licensed premises
- sales to private individuals via an online store.

- **How do I report my 2015–16 wholesale transactions?**

The VCGLR has designed a template to collect wholesale transactions made in the 2015–16 financial year. It is available on the wholesale sales webpage and reporting portal.

The template is a CSV file with specific headers for each liquor type, volume, container size and total dollar amount as required in the [Regulations](#). Wholesalers and affected licensees must use this template to record their wholesale transactions.

Licensees must report combined, not single transactions. That is, the total sales over the year to a single liquor licensee not each individual transaction.

Completed CSV files will be uploaded to the wholesale reporting portal on the VCGLR website.

The wholesale sales portal also has tips on how to compile your data and use a CSV file.

- **What happens if I don't report?**

Failure to report, or provide information requested by the VCGLR may be a breach of your liquor licence conditions. The VCGLR may take disciplinary action under Section 91 of the *Liquor Control Reform Act 1988* (the Act).

Exemptions

- **Are there any exemptions to reporting?**

You are exempt if you are an independent producer, not an importer, and you produce less than:

- 8,750 litres of spirits; or
- 28,500 litres of wine; or
- 100,000 litres of cider; or
- 100,000 litres of beer in a financial year
and
- you are not related to another corporate entity that produces more than any of these quantities.

Note: If you exceed the limit in one liquor category listed above, you must report all sales transactions.

- **Are importers included in the exemption?**

Importers are not exempt.

Importers must collect and report information about their wholesale liquor transactions, even if they only import small amounts of liquor.

- **How do I determine if I am related to another corporate entity?**

You, as licensee, are required to conduct your own assessment of your corporate structure as to whether you are related to another corporate entity. As a general rule, being related to a corporate entity means you are either a holding company or subsidiary of another corporate entity.

You should consider seeking your own independent legal advice if required.

- **I checked the volume produced and I'm exempt — what do I have to do now?**

Licensees that are exempt are not required to report or declare that they are exempt to the VCGLR. We recommend you make a file note of your exemption for your own records.

Reporting definitions

- **What does 'bulk' mean?**

The [Liquor Control Reform \(Wholesale Liquor Supply Information\) Regulations 2015](#) (the Regulations) are available on the VCGLR website for your reference.

“Bulk” means wine or fortified wine:

- supplied in a container with a capacity of more than 20 litres; or
- for bottling elsewhere; or
- for blending with another wine.

Privacy and commercial-in-confidence

- **What will you do with the information reported by licensees?**

The VCGLR is only permitted to provide wholesale transactions reports to the Minister for Consumer Affairs, Gaming and Liquor Regulation or the Department of Justice and Regulation. Any data provided in a report to the Minister or the Department will be cleaned, consolidated and de-identified.

The VCGLR will only release combined data by state or suburb. The VCGLR will not release individual, or identifiable, licensee reports.

Reports may also be used to identify wholesalers who have failed to meet their legislated reporting requirements.

- **Will the wholesale data for the state be published or available publicly?**

No, the VCGLR will not publish any wholesale transactions reports.

- **How will you protect my commercial interests and ensure I'm not identified through my wholesale transactions report?**

Individual licensee reports are not provided to any third parties at any time.

The VCGLR is only permitted to provide wholesale transactions reports to the Minister for Consumer Affairs, Gaming and Liquor Regulation or the Department of Justice and Regulation. Any data provided in a report to the Minister or the Department will be cleaned, consolidated and de-identified.

- **Why do I have to provide my liquor licence number?**

You must provide your liquor licence number when registering on the online portal and when reporting your 2015–16 wholesale transactions.

Providing your liquor licence when creating your user profile confirms you have met your obligations under the Act and avoids any potential non-compliance penalties.

Your licence number will not be included in the final report to maintain privacy and protect commercial interests.

Report template

- **What is a CSV file?**

CSV stands for "comma separate values" and is a text file with values on each record separated (or delimited) by a comma.

It is a widely recognised and accepted format for providing data.

The wholesale sales portal also has tips on how to compile your data, create and use a CSV file.

- **Why can't I submit the wholesale report in Excel?**

The VCGLR has designed a reporting template to meet the data reporting requirements as required by [the Regulations](#). The Regulations require licensees to report in a format approved by the VCGLR.

CSV is widely recognised and accepted for providing data. Licensees need only enter the data once collated and in final totals.

The wholesale sales portal also has tips on how to compile your data, create and use a CSV file.

- **What if I don't have internet access or record my sales manually?**

If you don't have access to the internet or a computer, you should organise access via a local library or internet cafe to record your sales into the CSV template provided on the VCGLR website.

The VCGLR will not accept submissions made by mail or email.

If you attempt to provide your data this way, you may be found non-compliant with legislated reporting requirements.

Collecting sales data

- **I don't know how to collate this level of detail — I only have paper invoices and stock levels.**

The VCGLR cannot provide business or legal advice. The [VCGLR Service Charter](#) outlines our commitment to our licensees and what you can expect from us.

Some licensees have advised they may be able to use their existing accounting software (such as MYOB or QuickBooks), to generate a report of raw data to filter, aggregate and use to populate the CSV template.

Consider the invoicing and reporting systems you already have in place and how you could use them to source wholesale transactions data.

Reporting — transactions

- **How should I report sales to distribution centres that then distribute the stock to their licensees?**

You must report any transactions to a central distribution centre.

- **What if I sell to another wholesaler? Should I report this as well?**

Yes, if you meet reporting requirements including licence category or volume of alcohol produced, you must report all your wholesale transactions to any other Victorian liquor licensee.

- **But if that wholesaler then sells to a retailer or licensed premises, won't the transaction be reported twice?**

The VCGLR will identify and remove any duplicate transactions at the time of reporting.

You must include the transaction as there is no guarantee the wholesaler you sold to will have submitted their report before you.

They may not even be compliant with their reporting requirements.

- **As a winery, I sell most of my product at my own cellar door under my own liquor licence, should I report these sales transactions?**

No, you do not have to report sales transactions made on your own licensed premises such as a bar or cellar door. Cellar door sales are considered retail transactions to private individuals and not to another licensee.

- **Do I have to report any online or mail order sales?**

You do not have to report transactions made via an online store to private individuals.

You must report wholesale transactions to any other Victoria liquor licensee.

- **Do I need to report interstate and export transactions as well?**

No, you are not required to report on interstate or international wholesale transactions.

- **Do I really need to report every single wholesale transaction I've made?**

Yes, you must report every wholesale transaction you've made to another Victorian licensee.

You must report your transactions as a combined total not individual transactions.

For example, a winery may supply a single restaurant with 72 litres (in 750ml bottles) to a restaurant four times a year. However, they should report one wholesale transaction of 288 litres for 2015–16, not four separate transactions.

Combined totals apply to all reporting requirements including volume, container size and total dollar amount.

- **How do I report volume? Do I just report totals or is there further information?**

Check the volume amounts supplied by liquor type carefully as these are reported separately.

Low, mid and heavy strength beers will be reported separately depending on how they were supplied. Beer supplied in containers less than 48 litres will also be reported separately from containers greater than 48 litres.

Wineries will also report volume supplied by container, including:

- bottles less than 1.5 litres
- casks greater than 2 litres but less than 20 litres
- bulk greater than 20 litres.

The container size is stated in the column headers of the CSV file and the [Regulations](#).

Reporting — financials (total dollar amount)

- **Should I include GST in the total dollar amount?**

Yes, the total dollar value reported must include any taxes, rebates or credits applied to the sale.

The total dollar amount must be for *all* sales in the 2015–16 financial year, not individual transactions.

The goods and services tax (GST) in Australia is a value added tax of 10 per cent on most goods and services sales. GST is levied on most transactions in the production process, but is refunded to all parties in the chain of production other than the final consumer.

- **When reporting wine sales, should the total dollar amount include Wine Equalisation Tax (WET)?**

Yes, the total dollar value reported must include any taxes, rebates or credits applied to the sale.

The total dollar amount must be for *all* sales in the 2015–16 financial year, not individual transactions.

Wine Equalisation Tax (WET) is a tax of 29 per cent of the wholesale value of wine. It is only payable if you are registered or required to be registered for GST. WET is designed to be paid on the last wholesale sale of wine, which is usually between the wholesaler and retailer.

- **Should I include any rebates or claim-backs given to our distributor in the total dollar amount?**

Yes, the dollar value reported must include any credits applied to the sale and returned to the distributor.

Reporting — find a liquor licence number

- **I have not recorded the liquor licence number for many of my customers. How can I find this information?**

There are two ways you can find this information.

[VCGLR home page – “find a liquor licence”](#)

The VCGLR lists all current permanent and temporary licences online on its website. You can search and confirm the licence number of any licensed premises or liquor licensee in Victoria — including wholesalers.

The link is in the website footer and is called “[Find a current liquor licence](#)”. Searches may be made by premises name, address and type of licence.

https://liquor.vcglr.vic.gov.au/alarm_internet/alarm_internet.asp?wci=start_alarm_internet

[VCGLR website - data spreadsheets](#)

You can also search licensees by category or location (metropolitan or regional) on the VCGLR website under the “[Data and Research](#)” page.

These records are provided in Excel and CSV format, which means you can search multiple licensees easily by licensee name, premises name or address.

These spreadsheets are historical, so they will list licences that ceased-in-force or businesses that have closed or stopped trading.

Reporting — volume: wineries production and sales

- **Do the exemption figures refer to wine stored in barrels as well as bottled?**

Yes, the 28,500 litres of wine stored in barrels is included in your production total.

As per the reporting definitions in the [Regulations](#) you must report all 2015–16 wholesale transactions.

Check the volume specifications in the [Regulations](#) carefully as there are separate reporting requirements for bottles, casks and bulk sales.

- **Does the production figure include wine made from grapes bought from other growers?**

Yes, the production figure of 28,500 litres of wine includes grapes bought from other growers.

When checking if you are required to report, you must include your own grapes and grapes bought from another grower in your production total.

- **Do I need to report bulk sales to other growers or winemakers?**

Yes, your final wholesale report must also include any sales to another wholesaler, grower or winemaker.

You must report the volume and total dollar amount under the header: “Wine, bulk, for bottling or blending elsewhere.”

Remember, if you exceed production in one category, your final wholesale report should include sales transactions for all liquor types.

- **As a winery, the quantity of wine produced varies with the seasonal conditions. Do the exemption amounts apply to a particular season?**

No, the production amounts should be counted in the span of one financial year (1 July — 30 June).

Registering on the wholesale reporting

- **How do I register on the online wholesale reporting portal?**

The wholesale reporting portal is available on the VCGLR website. Please click on the link “wholesale data” under “Top tasks” on the homepage.

Click on the “register” link on the online reporting portal with your liquor licence number and contact details. You will receive an email with a validation link to authorise your registration.

Passwords are self-created and unique to your account. Please keep them secure.

If you didn't receive the registration email with the validation link, please check your junk mail folder.

If you still aren't able to find the registration email, please register again.

If you still cannot register, please contact Client Services on 1300 182 457 between 9am and 5pm, Monday – Friday.

Please note that your user account will be locked if you attempt to log in with an incorrect password more than 5 times.

If you cannot remember your password, use the forgotten password button on the login page to request a new password.

- **I didn't receive the validation email to link my liquor licence to my registration, what should I do now?**

If you didn't receive the validation email to finalise the liquor licence, please check your junk mail folder.

If you still aren't able to find the validation email, please try to link the liquor licence number again.

If you are still unable to link the licence to your registration profile, please contact Client Services on 1300 182 457 between 9am and 5pm, Monday – Friday to resend the email.

Updating your data

- **I completed my wholesale transaction report and realised I missed some sales reports. How do I add the extra data?**

You may submit an updated wholesale transaction report in the CSV format with the extra data.

However, the new report will replace any previous versions and be considered your final report.

Make sure you submit all wholesale data in an updated version, and not just the missing data.

- **Will you accept wholesale reports after 15 August 2016?**

No, we will not accept wholesale reports after 15 August 2016. The portal will close at midnight Thursday 15 August 2016.

The reporting window is 1 July – 15 August 2016.