



## WHOLESALE TRANSACTIONS - FREQUENTLY ASKED QUESTIONS

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## WHY

### 1. Why do I have to report my wholesale transactions?

The *Liquor Control Reform Act 1998* (the **Act**) requires some liquor licensees to record and report their wholesale liquor transaction information to the Commission.

This data helps the Victorian Government estimate the alcohol consumed across Victoria and informs the development of alcohol related harm minimisation policies.

## REPORTING — WHO, WHAT AND HOW

### 2. Who has to report?

Holders of the following licence types are required to report their wholesale transactions for 2018-19:

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

These licence holders must submit reports to the Victorian Commission for Gambling and Liquor Regulation (the **VCGLR**) by midnight 15 August 2019. The portal opens on 1 July 2019 and will accept reports until midnight 15 August 2019.

**Producer's licence holders:** Due to the transition from a wine and beer producer's licence to the producer's licence in October 2018, holders of a producer's licence will need to report wholesale sales data for both licences. This can be combined into one report and submitted against your current producer's licence. If you register on the portal using your current licence number, the system will automatically link your current licence to your previous wine and beer producer's licence number.

### 3. What do I have to report?

The above licence holder must report their combined wholesale transactions for the 2018–19 financial year. This means if you have supplied liquor to another licensee (in that licensee's capacity as licensee) it must be reported.

For example, if you are a producer and have sold beer to a pub within Victoria, this would be a wholesale transaction and would need to be reported.

Your report must include the following transaction details:

- the licence number of the licensee to whom the liquor was supplied
- the postcode of the premises to which the liquor was 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/or cider)
- the volume in litres of each type of liquor that is supplied, and:
  - if beer is supplied, the volume supplied (split into containers with a capacity of 48 litres or less, or in containers more than 48 litres)
  - if wine or fortified wine is supplied, the volume supplied in a small container, large container 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 small<sup>1</sup>, large<sup>2</sup> and bulk<sup>3</sup> containers.

#### 4. When do I have to report my 2018–19 wholesale transactions?

Licensees must report by midnight 15 August 2019.

The wholesale reporting portal will open and accept reports from 1 July 2019 until midnight 15 August 2019.

#### 5. What is the definition of a wholesale transaction?

The [Act](#) defines 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.

#### 6. How do I report my 2018–19 wholesale transactions?

The VCGLR has designed a template to collect wholesale transactions made in the 2018–19 financial year. It is available on the wholesale sales webpage and reporting portal, and is the same as 2018-19.

The template is a CSV file with specific headings for each liquor type, volume, container size and total dollar amount. Licensees required to report their data must use the template to record and submit their wholesale transactions.

Licensees must report combined, not single, transactions. That is, the **total sales** over the year made to each individual liquor licensee. You do not have to report each individual sale.

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

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

You can also make use of a [Wholesale Sales CSV Builder](#) (coming soon) application to more easily create the required CSV file. This application allows you to import your data and includes the ability to translate your data into VCGLR licence numbers and VCGLR product categories. You can import your data at a transaction level and it will be summarised by the application. The VCGLR application has built-in user guidance.

The application also supports user friendly, manual entry of sales records if you only have a few sales to enter.

The application requires Microsoft Excel 2003 or later running in Windows.

#### 7. What happens if I don't report?

Failure to report may be a contravention of the Act and constitute grounds for disciplinary action. The disciplinary action that the VCGLR can take under the Act include fines, or

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<sup>1</sup> **small container** means a container with a capacity of less than 2 litres.

<sup>2</sup> **large container** means a container with a capacity of 2 litres or more but not exceeding 20 litres.

<sup>3</sup> **bulk** means, in relation to wine or fortified wine, supply—

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

variation/suspension/cancellation of your liquor licence.

## EXEMPTIONS

### 8. Are there any exemptions to reporting?

You are exempt and do not have to report if you are an independent producer (not an importer) and you produced 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 wholesale transactions to Victorian licensees for that year.*

If you are exempt, you can lodge your exemption through our online portal between 1 July 2019 and midnight 15 August 2019. This will ensure we do not contact you again regarding your data lodgment.

If you were exempt and lodged an exemption last year, you need to check that you still qualify for an exemption this year, and if you do, lodge another exemption again this year.

### 9. Are importers included in the exemption?

No. Importers are not exempt and must collect and report information about their wholesale liquor transactions, even if they only import small amounts of liquor.

### 10. 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 you are unsure.

### 11. I checked the volume I've produced and I'm exempt — what do I have to do now?

If you have visited the wholesale reporting portal and determined that you are exempt from reporting requirements, you should then use the portal to register your exemption.

If you are exempt, you can lodge your exemption through our online portal between 1 July 2019 and midnight 15 August 2019. This will ensure we do not contact you again regarding your data lodgment.

If you were exempt and lodged an exemption last year, you need to check that you still qualify for an exemption this year, and if you do, lodge another exemption again this year.

## REPORTING — DEFINITIONS

### 12. Where can I find the definitions of the reporting requirements?

The [Regulations](#) contain additional definitions in relation to reporting requirements.

## PRIVACY AND COMMERCIAL-IN-CONFIDENCE

### 13. What will you do with the information reported by licensees?

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

Reports may also be used by the VCGLR to identify wholesalers who have failed to meet their legislated reporting requirements. The VCGLR may, on occasion, contact reporting licensees directly to verify the accuracy of data submitted or licensees to ensure they have correctly assessed themselves as exempt.

### 14. Will the wholesale data for the state be published or available publicly?

The VCGLR will not publish any wholesale liquor sales data. The data is provided to the Minister for Consumer Affairs, Gaming and Liquor Regulation or the Department of Justice and Community Safety. The Department has published data collected for the 2015-17 financial years and is available [here](#).

### 15. How will you protect my commercial interests and ensure I'm not identified through my wholesale liquor sales data?

The VCGLR is only permitted to provide wholesale liquor sales data to the Minister for Consumer Affairs, Gaming and Liquor Regulation or the Department of Justice and Community Safety. Any data provided in a report to the Minister or the Department will be consolidated and de-identified. This means that we do not provide data associated with individual licences.

### 16. Why do I have to provide my liquor licence number?

You must provide each of your liquor licence number/s when registering on the wholesale reporting portal and when reporting your transactions.

Providing your liquor licence number when creating your user profile confirms you have met your obligations under the Act and avoids any potential non-compliance penalties. It is also used by the VCGLR to ensure we do not contact you again if you have already submitted or identified as self-exempt. Your licence number will not be included in the final report to maintain privacy and protect commercial interests.

### 17. What if I make a mistake or error in reporting information?

If you suspect you have made an error in the provision of data to the VCGLR, contact us immediately. Licensees are reminded that they are required to provide accurate information to the VCGLR.

## REPORT TEMPLATE

### 18. What is a CSV or TSV file?

CSV stands for "comma separate values" and is a text file with values on each record separated (or delimited) by a comma. TSV stands for "tab separated value" text file. Both are a widely recognised and accepted format for providing data.

You must **download and complete** the [2018-19 CSV template file](#). This is the same template used for the 2017-18 data submission.

The VCGLR has also developed a new application to make your submission easier. More information is available [here](#).

### 19. Why can't I submit the wholesale report in Excel?

The template is currently only available via CSV, due to restrictions on the use of Microsoft Excel. The VCGLR has designed a reporting template to meet the data reporting requirements as required by the [Regulations](#).

CSV is a widely recognised format for providing data.

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

### 20. What if I don't have Internet access or record my sales manually?

Unfortunately, the VCGLR cannot accept submissions made by mail or email.

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.

## COLLECTING SALES DATA

### 21. 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 that they 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

### 22. 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.

### 23. 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.

**24. But if that wholesaler then sells the liquor I sold them to a retailer or licensed premises, won't the transaction be reported twice?**

The VCGLR will identify and remove any duplicate transactions once submissions have closed and correct aggregated figures accordingly.

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

**25. As a winery, I sell most of my product at my own cellar door under my own liquor licence, should I report these sale 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.

**26. 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, but you must report wholesale transactions to any other Victorian liquor licensee.

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

No, you are not required to report on interstate or international wholesale transactions. Only transactions to Victorian liquor licensees.

**28. 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, but you report your transactions as a combined total for each licensee, not each individual transaction.

For example, a winery may supply a single restaurant with 72 litres (in 750ml bottles) to a restaurant four times a year. The winery does not have to report each of the four sales – rather, it has to report one wholesale transaction of 288 litres for 2018–19 to that restaurant, not each separate transaction.

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

**29. 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, medium 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:

- small containers of less than 2 litres
- large containers of 2 litres or more but less than 20 litres
- bulk, greater than 20 litres or for bottling elsewhere or for blending with another wine.

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

## REPORTING — FINANCIALS (TOTAL DOLLAR AMOUNT)

### 30. Should I include GST in the total dollar amount?

Yes – the total dollar amount should be GST inclusive and must also include any other taxes, rebates or credits applied to the sale.

The total dollar amount must be for all sales in the 2018–19 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”<sup>4</sup>. This includes liquor. More information about GST is available on the Australian Taxation Office (ATO) website [here](#).*

### 31. 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 2018–19 financial year, not individual transactions.

*“Wine Equalisation Tax (WET) is a tax of 29 per cent of the wholesale value of wine. It is ~~generally~~ 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”<sup>5</sup>. More information about WET is available on the ATO website [here](#).*

### 32. 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

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

- i. [Find a liquor licence portal](#) – 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.
- ii. [VCGLR website – data spreadsheets](#) – 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 are inactive, have closed or have ceased trading.

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<sup>4</sup> Australian Taxation Office 2019, [www.ato.gov.au/Business/GST/](http://www.ato.gov.au/Business/GST/)

<sup>5</sup> Australian Taxation Office 2019, [www.ato.gov.au/Business/Wine-equalisation-tax/](http://www.ato.gov.au/Business/Wine-equalisation-tax/)



## REPORTING — VOLUME: WINERIES PRODUCTION AND SALES

### 34. Do the exemption figures refer to wine stored in barrels as well as bottled?

Yes, wine stored in barrels is included in your production total for the 2018-19 financial year regardless of whether you have sold it or not. While it counts towards production for the purposes of the exemption, if it is not sold during 2018-19, it does not need to be reported.

As per the reporting definitions in the [Regulations](#), you must report all 2018–19 wholesale transactions.

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

### 35. Does the production figure include wine made from grapes bought from other growers?

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

When checking whether you are exempt, you must include all wine you produced in 2018-19, regardless of where you sourced the grapes from.

### 36. 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 if they hold a Victorian liquor licence.

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

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

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

No, the exemption amounts are for the 2018-19 financial year (1 July — 30 June).

## REGISTERING ON THE WHOLESALE REPORTING PORTAL

### 38. How do I register on the online wholesale reporting portal?

The online portal is available here – [Wholesale data reporting portal](#).

Please note that you must register for the 2018-19 reporting period if you have not registered in previous years.

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.

### 39. Passwords

Please note that your user account will be locked if you attempt to log in with an incorrect password more than 5 times, and you will need to contact us on 1300 182 457 or [contact@vcglr.vic.gov.au](mailto:contact@vcglr.vic.gov.au) to unlock your account.

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

## UPDATING YOUR DATA

### **40. 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 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.