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Claim for liquor subsidy

To: Commissioner of State Revenue
State Revenue Office
GPO Box 1641N
MELBOURNE VIC 3001
ABN: 76 775 195 331

IMPORTANT NOTES

- A valid Australian Business Number (ABN) must be quoted on each claim form. Claim periods must reflect your Business Activity Statement (BAS) lodgement periods.
- The licence number and licensee name listed on this form must be the same as on your liquor licence. If these details are incorrect the form will be returned to you.
- Where payment by cheque is requested the postal address held on the Liquor Licensing Victoria database will be used.
- Please lodge your claim by the 11th of the month to receive your payment by the 21st of that month. Claims received after the due date of the 11th may not be paid until the following month.
- Please see the attached guidelines for a definition of eligible sales.
- Records substantiating claims must be available to the Commissioner of State Revenue and must be kept for five (5) years from the date the record is made.
- If you have received a refund, reduction or credit in Wine Equalisation Tax (WET) or excise in the period, and that adjustment means the amount of your subsidy claim should be adjusted, you must adjust your subsidy claim accordingly. If you discover an error in a previous return that affects your claim for subsidy, you must adjust your claim accordingly.
- Special Circumstance Applicants: If this is your initial application please attach all relevant details to enable us to determine your eligibility for the subsidy.

APPLICATION DETAILS

State licence number

ABN

Licensee's name

Trading name

Postal address of licensed premises

State

Postcode

Claim for the month/quarter of

year

Subsidy amount claimed in respect of
low alcohol wine

Subsidy amount claimed in respect of cellar door
and mail order sales

Subsidy amount claimed in respect of
applications to own use

Total payable

I request payment by (Tick (✓) applicable)

Electronic transfer (If electronic transfer, please complete overleaf.)

Cheque

Please complete the following section ONLY if the financial institution's details have changed or you wish to nominate a new financial institution.

Financial institution's name

Financial institution's address

State

Postcode

Branch name

Account holder

BSB

Account no.

CERTIFICATION

Name of licensee or duly authorised officer

I,

Address

of

State

Postcode

certify that:

- I am the licensee or duly authorised officer of the above named premises;
- This claim is made in accordance with the guidelines effective 1 September 2001;
- excise or WET has been paid or is payable for this liquor;
- I have all the necessary records to substantiate my claim;
- I will keep information to substantiate my claim for a period of five (5) years from the date the record is made – and provide that information at any time if asked to do so by the Commissioner of State Revenue;
- I have prepared and issued invoices reflecting the liquor subsidy and in accordance with requirements of the Australian Taxation Office;
- The amount I have claimed for my subsidy has been fully passed on to my customers through reduced prices; and
- A subsidy has not previously been claimed for this liquor.

Ensure you comply with each of the elements in, and then sign, the certification. Failure to do so may result in a claim not being paid. Penalties apply for false or misleading information.

Attention

If you make claims under Part 2 of the guidelines you further certify that the subsidy claimed is for sales of wine, cider, brandy, or perry substantially produced on the premises to which my licence relates, and direct to persons purchasing for private or domestic use.

Signature of licensee or duly authorised officer

Date

Contact name

Position

Telephone number

Facsimile number

Guidelines for the exercise of powers under section 177 of the *Liquor Control Reform Act 1998* ("the guidelines") (Effective 1 September 2001)

GENERAL INTRODUCTION

1. The Guidelines set out the circumstances in which subsidies may be granted under section 177 (1) of the *Liquor Control Reform Act 1998* (the Act).
2. There is no entitlement to receive a subsidy. Subsidies may be granted at the discretion of the Treasurer.
3. Generally the discretion whether or not to grant a subsidy will be exercised in accordance with Part 1 and Part 2 of the Guidelines.
4. In special circumstances not provided for in the Guidelines, subsidies may still be granted if a case for the grant of a subsidy is made out. Each case will be considered on its own merits. The process for making an application which relies on special circumstances is set out in Part 4 of the Guidelines.
5. Notional wholesale selling price has the same meaning as "notional wholesale selling price" in the *A New Tax System (Wine Equalisation Tax) Act 1999* and must be calculated using the same method used to calculate the applicable Wine Equalisation Tax (WET) liability of the applicant.
6. The last wholesale selling price is the price paid by an entity purchasing a product for the purpose of resale to a person for domestic or personal use.
7. The Guidelines may be varied from time to time without notice.

PART 1 – LOW ALCOHOL PRODUCTS

This part provides a guide for considering a subsidy in the case of low alcohol products.

1.1 Wholesale Sales

Subsidies may be granted where:

- (a) You sell the low alcohol products under a Victorian pre-retail licence or vigneron's licence issued under the Act, or an interstate wholesale licence; and
- (b) You sell the low alcohol products within Victoria; and
- (c) The low alcohol product is a defined low alcohol product (as defined in paragraph 1.3); and
- (d) Federal excise duty or WET has been paid or is payable in respect of the low alcohol product; and
- (e) The sale does not contravene the Act or any conditions to which your licence is subject; and
- (f) The amount claimed for the subsidy has been fully passed on to the purchaser through prices reduced by reference to the amount of subsidy.

1.2 Specific Exceptions

Subsidies will not be granted where:

- (a) The low alcohol product is not as defined in paragraph 1.3; or
- (b) The low alcohol product is promotional or sponsorship stock relating to either full strength or low alcohol products; or
- (c) The sale is WET exempt or no federal excise duty has been paid or is payable; or
- (d) A subsidy on the low alcohol product has already been paid (either in Victoria or in another Australian state or territory).

1.3 Defined Low Alcohol Products

- (a) Low alcohol wine is undiluted and unadulterated wine of the grape with an alcoholic content of not more than 6.5 per centum by volume at a temperature of 20 degrees C.

1.4 Amount of Subsidy

- (a) In cases where WET has been paid or is payable by an applicant for a subsidy and a decision is made to grant a subsidy, the amount of the subsidy will be 15 per cent of the notional wholesale selling price.
- (b) In cases where federal excise duty has been paid or is payable by an applicant for a subsidy and a decision is made to grant a subsidy, the amount of the subsidy will be 12 per cent of the last wholesale selling price.

PART 2 – CELLAR DOOR SALES

This part provides a guide for considering subsidies in the case of cellar door sales of wine, cider, brandy and perry.

2.1 Retail Sales

Subsidies may be granted where:

- (a) You are the producer (as defined in paragraph 2.2) of the wine, cider, brandy or perry; and
- (b) You sell the wine, cider, brandy or perry under any of the following types of licences issued under the Act:
 - (i) a vigneron's licence; or
 - (ii) a pre-retail licence subject to schedule 3 (6) of the Act; or
 - (iii) a limited licence issued pursuant to section 14 of the Act which restricts sales to wine, cider, brandy or perry produced on the premises to which the licence relates or made entirely or partially from fruit grown on the premises to which the licence relates; and

- (c) You sell the wine, cider, brandy or perry to a person for domestic or personal use; and
- (d) You sell the wine, cider, brandy or perry from the premises at which the substantial production of the wine, cider, brandy or perry occurred (as defined in paragraph 2.3); and
- (e) Federal excise duty or wine equalisation tax (WET) has been paid or is payable in respect of the wine, cider, brandy or perry; and
- (f) The sale does not contravene the Act or any conditions to which your licence is subject; and
- (g) The amount claimed for the subsidy has been fully passed on to the purchaser through prices reduced by reference to the amount of subsidy.

2.2 Definition of 'Producer'

Producer means a person or entity that either:

- (a) Makes wine, cider, brandy or perry and owns production facilities used to make wine, cider, brandy or perry; or
- (b) Grows fruit from which wine, cider, brandy or perry is produced.

2.3 Definition of 'Substantial Production'

Substantial production occurs:

- (a) In the case of wine, at the premises where at least 70 per cent of the fruit used to make the wine was grown or fermented; or
- (b) In the case of cider or perry, at the premises where at least 25 per cent of the fruit used to make the cider or perry was grown or fermented; or
- (c) In the case of brandy, at the premises where at least 70 per cent of the wine used to make the brandy was distilled.

2.4 Mail order and Internet sales

A sale of wine, cider, brandy or perry to a person other than a holder of a licence (whether granted under the law of Victoria or of another State or Territory) by mail order or on the internet is taken to be a retail sale.

2.5 Applications to Own Use

This provision provides a guide to applying for a subsidy in the case of Applications to Own Use (AOU) (as defined in paragraph 2.5.2).

2.5.1 Subsidies in the case of an AOU may be granted where:

- (a) You are the producer (as defined in paragraph 2.2) of wine, cider, brandy or perry; and
- (b) You supply wine, cider, brandy or perry under any of the following types of licences issued under the Act:
 - (i) A vigneron's licence;
 - (ii) A pre-retail licence subject to Schedule 3 (6) of the Act; or
 - (iii) A limited licence issued pursuant to section 14 of the Act which restricts sales to wine, cider, brandy or perry produced on the premises to which the licence relates or made entirely or partially from fruit grown on the premises to which the licence relates; and
- (c) The supply is an AOU; and
- (d) You supply the wine, cider, brandy or perry from the premises where the wine, cider, brandy or perry was substantially produced (as defined in paragraph 2.3); and
- (e) Federal excise duty or wine equalisation tax (WET) has been paid or is payable in respect of the wine, cider, brandy or perry; and
- (f) The supply does not contravene the Act or any conditions to which your licence is subject.

2.5.2 AOU includes any of the following subject to the exceptions set out below in paragraph 2.5.3:

- (a) Consuming the wine, cider, brandy or perry;
- (b) Giving the wine, cider, brandy or perry away or transferring property in the wine, cider, brandy or perry under a contract that is not a contract of sale;
- (c) Granting any right or permission to use the wine, cider, brandy or perry.

2.5.3 An AOU does not include or apply to:

- (a) Selling the wine, cider, brandy or perry or consigning it for sale by consignment; or
- (b) Imported wine, cider, brandy or perry (as defined in paragraph 2.8); or
- (c) Using the wine, cider, brandy or perry as part of the process of manufacture or other treatment or processing of wine, cider, brandy or perry or other goods sold.

2.6 Situations where no subsidy will be paid

- (a) In the case of a retail sale, where the sale is by mail order or on the internet and a commission is payable to a third party for the sale, or a third party deducts an amount as commission from the proceeds of the sale; or
- (b) when the sale is WET exempt or no federal excise duty has been paid or is payable; or
- (c) when a subsidy on the liquor has already been paid (either in Victoria or in another Australian state or territory).

2.7 Amount of Subsidy

- (a) In cases where WET has been paid or is payable by an applicant for a subsidy and a decision is made to grant a subsidy, the amount of the subsidy will be 15 per cent of the notional wholesale selling price. **From October 1, 2004 the State 15 per cent subsidy will be paid only on cellar door sales above the first \$1 million of total sales. (A full Commonwealth rebate applies to the first \$1 million of total sales.)**
- (b) In cases where federal excise has been paid or is payable by an applicant for a subsidy and a decision is made to grant a subsidy, the amount of the subsidy will be 12 per cent of the last wholesale selling price.

2.8 Imported wine, cider, brandy or perry

Imported wine, cider, brandy or perry means wine, cider, brandy or perry imported into the Commonwealth.

PART 3 – GENERAL ADMINISTRATIVE REQUIREMENTS

This part details the administrative requirements associated with applying for a subsidy.

3.1 Under section 178(1) of the Act, no application for a subsidy will be considered unless:

- (a) the application for a subsidy is made using the claim form approved by the Commissioner of State Revenue and the application satisfies any requirements detailed in the approved claim form; and
- (b) the applicant provides any additional information, documentation or evidence required by the Commissioner of State Revenue.

3.2 Under sections 179(1) and 179(2) of the Act, an applicant who is in a class of persons determined by the Commissioner of State Revenue who hold or have held licences must make a record of sales and purchases of liquor and keep each record for a period of five years after it was made (these records must be in the form, and contain the particulars required, by the Commissioner of State Revenue).

SPECIAL CIRCUMSTANCES

4.1 Where an applicant does not satisfy the requirements under Part 1 or Part 2 of the Guidelines for the payment of a subsidy, a subsidy may still be granted if special circumstances are made out.

4.2 An application relying upon special circumstances should set out the special circumstances on which the applicant relies and should be supported by material which demonstrates special circumstances.

The application should be made using the approved claim form, with supporting material contained in an attachment. Each application will be considered on its merits.

4.3 (a) Where an applicant seeks to rely on special circumstances and the application:

- (i) is for payment of an amount not exceeding \$25,000; and
- (ii) where the grant of the subsidy sought would not have the effect of producing an aggregate payment to the applicant for that financial year of more than \$100,000,

the applicant must make an application to:

Commissioner of State Revenue
State Revenue Office
GPO Box 1641N
MELBOURNE
Vic. 3001

(b) Where an applicant seeks to rely on special circumstances and the application:

- (i) is for payment of an amount exceeding \$25,000; or
- (ii) Where the grant of the subsidy sought would have the effect of producing an aggregate payment to the applicant for that financial year of more than \$100,000,

the applicant must make an application to:

Treasurer of Victoria
1 Treasury Place
MELBOURNE

By correspondence

State Revenue Office, GPO Box 1641N, MELBOURNE VIC 3001

In person

State Revenue Office, Level 2, 121 Exhibition Street, Melbourne

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