



The purpose of this lodgement guide is to provide guidance for licensees completing annual liquor returns.

In accordance with section 146 (1) and (2) of the *Liquor Control Act 1988* (the Act), the Director of Liquor Licensing requires that an annual liquor sales return be completed by certain licensees and submitted to the Department on or before 31 July.

## CONTENT AND LODGEMENT

The liquor return is required to be lodged electronically via the Department's website using your account. The use of the account enables the licensee to enter information over the entire reporting period so by 30 June each year most of the return could be completed.

The liquor return only requires you to submit the total sales (litres and \$) for the financial year for each WA liquor merchant (holders of their own liquor licences) to which sales have been made.

When calculating the cost of the liquor you must include the following

- (a) actual cost of the liquor
- (b) cost of packaging (including bottling, corks, stoppers and labelling) handling and advertising the liquor, containers and packaging (including any hire charges)
- (c) cost of putting the liquor into a state in which it is delivered to or purchased by that person
- (d) freight and delivery charges payable to the supplier, except where paid or payable by the supplier to a common carrier or in so far as the Director otherwise determines those charges to be reasonable
- (e) all excise duties or tax paid or payable under law of the Commonwealth in respect of the liquor
- (f) any charge in respect of finance or for late payment

## DEFINITIONS

### (i) Low alcohol Liquor

As defined under the Act, the concentration of ethanol shall not exceed 3.5%

### (ii) Liquor Merchant

Means a person who is licensed under the Liquor Control Act 1988 to sell liquor

### (iii) Amount paid or payable

## DECLARATION

The final box on the electronic return collects the details of the person submitting the return and states the signatory name will be the licensee (if an individual) or the person lodging the return under delegation or authority of the licensee. The final box asks for the position/occupation of that person. The system will only accept alpha/numeric entries.

## OFFENCE

It is an offence to fail to lodge this return by 31 July (Penalty \$10,000) or to include in the return information that is false or misleading (Penalty \$10,000)

## ASSISTANCE

Please refer to the instructions on the next page to assist you in creating a new account for those licensees that have not done so already and for existing users.

For assistance with your electronic return content please contact the licensing authority on 6551 4888 and ask the switchboard operator to transfer your call to the Business Support Team. Similarly, for assistance with log in details (forgotten password) please contact the licensing authority on 6551 4888 and select the 'online' lodgement option and follow the prompts.

## Disclaimer

This factsheet is designed to provide authoritative information in regard to the subject matter covered, and with the understanding that the Director of Liquor Licensing is not passing legal opinion or interpretation or other professional advice. The information is provided on the understanding that all persons undertake responsibility for assessing the relevance and accuracy of its contents



## OPENING AN ONLINE ACCOUNT

**Step 1:** Proceed to <http://www.rgl.wa.gov.au/>

If you have not done so already, first you must create an account. This account will be used to submit your return this year and in subsequent years.

It can be used during the course of the reporting period to enter sales; you could go into the account each month and enter the sales for that month.

**IF YOU ALREADY HAVE AN ONLINE ACCOUNT WITH THE DEPARTMENT LOG ON WITH YOUR EXISTING USER NAME AND PASSWORD**

**FOR NEW ACCOUNTS FOLLOW THE STEPS BELOW**

**1. Click on Log In** (home page top right hand side)



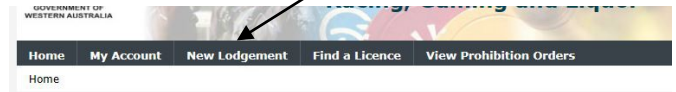
**2. Select: Create Account**



**Keep your username and password details somewhere secure for future use.**

## ALL USERS

**3. Click on "New Lodgement" option**



**4. Select "Liquor" in "Group" drop down**

**5. Select "Annual Liquor Return" in "Type"**



## COMPLETING AN ANNUAL LIQUOR RETURN

### Liquor Licensee Details

Particulars of an existing Liquor Licensee.

Complete all mandatory boxes and the details entered will be lodged after submitting.

**If you need to leave this page before completion, Click 'Save' and take note of the reference number that will be displayed.**

**Example; Your Applicant Client Reference is: 196852  
Press Continue and complete the following table**

**Manual Entry** requires the licensee to complete certain details for each sale (refer to next page).

Show whole litres and dollars only and put an entry in each box. Put zero if no sale of that liquor type.



Enter Licence number of liquor merchant.

\* Licence No  
  
Missing or incorrect value  
Purchasers licence number

* Beer High Volume <input type="text"/>	* Beer High Value \$ <input type="text"/>
* Beer Low Volume <input type="text"/>	* Beer Low Value \$ <input type="text"/>
* Wine High Volume <input type="text"/>	* Wine High Value \$ <input type="text"/>
* Wine Low Volume <input type="text"/>	* Wine Low Value \$ <input type="text"/>
* Spirit Volume <input type="text"/>	* Spirit Value \$ <input type="text"/>
Total Volume <input type="text"/>	Total Value \$ <input type="text"/>

Click on the Drop Down Menu button left of the Licence No field above and then on Insert Below to add another row.

The grand total will be generated by the system.

If licence numbers need to be verified go to **“Find a Licence”** at the top of the page and follow the prompts.

If you have not sold any liquor during the financial year you are still required to lodge a return. In this instance, in order to lodge a **NIL RETURN** please select Manual Entry and put your licence number in the box for liquor merchant, fill all volume and \$ boxes with 0, complete declaration and submit. Grand Total will show as \$0.00.

**Upload** option is for those licensees wishing to **upload** their return in a CSV format. Please refer to “*Annual Liquor Returns File Specification (CSV Format)*” document available at: <http://www.rgl.wa.gov.au/liquor/liquor-returns>.

**EXTENSIONS FOR LODGEMENT OF RETURNS**

The return is due by 31 July and failure to have the return lodged by the due date without the authorisation of the Director may result in infringements being issued.