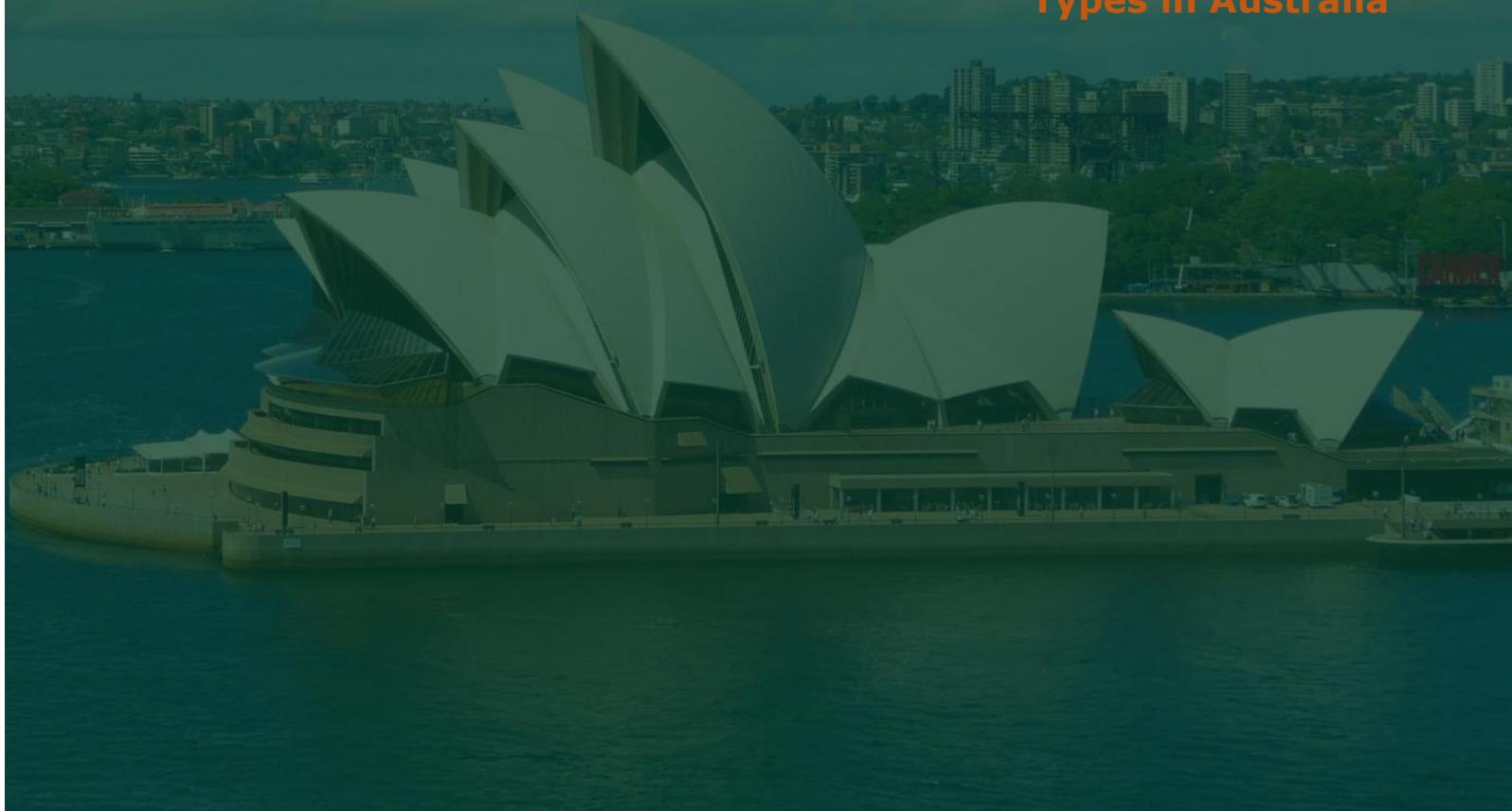


INSIDE

Australia Per State Regulations

**Import / Export of Alcohol
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BORD BIA
IRISH FOOD BOARD

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AUSTRALIA REGULATORY ENVIRONMENT GUIDE

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1. Australian Socio-Political Landscape

a. Overview

Australia is a constitutional monarchy with a federal division of powers.



6 STATES

2 TERRITORIES

The official head of state is Queen Elizabeth who is represented by the governor-general at the federal level and then a governor in each state.

As a result of this structure, each Australian state has their own laws and therefore policies will differ regarding alcohol regulation. Hence, the following section outlines the key per state regulation regarding the sale and consumption of alcohol.

b. Per State Regulation

Minimum Drinking Age:

Minimum age for drinking is 18 years old. Any premise or person caught selling alcohol to anyone below this age is subject to a major fine/penalty.

Labelling:

A law that applies to all alcohol products in Australia includes that all labelling must indicate the volume of alcohol in the beverage as well as how many standards it contains.

RSA:

Another law that applies to all states mandates all employees to complete a Responsible Service of Alcohol (RSA) course. This is required for all on-premises staff from security guards to managers as well as the licensee.

Lock-out Laws:

Lockout laws are an initiative put in place in some states in Australia. These relate to curfew times for venues and bottle shops restricting the final time drinks can be served at night and when customers can enter. These laws were originally put in place due to a rising level of violence in states during early hours of the morning induced by drinking. These law's purpose was to lower the number of king-hit cases and hospitalisation caused by late night drinking.

New South Wales

All lockout laws in NSW are said to be lifted in 2021:

- This will mean that patrons will be able to enter any bar or nightclub past 1:30am.
- The new regulation also suggests the current 'last drinks' deadline will be extended from 3:00 to 3:30am in venues. This has been re-introduced as part of the COVID-19 recovery program to boost the economy.
- Restrictions on "rapid intoxication drinks" (hard liquor such as spirits) have also been lifted and these can now be sold past midnight.

For venues to sell alcohol in NSW, the business must first obtain a Recognised Competency Card on top of their completed RSA course.

Queensland

Along with other states, there are lockout laws for the serving of alcohol:

- There is a list of Safe Night Precincts in QLD in which premises can no longer serve alcohol past 3am. The list of suburbs is linked [here](#).
- Outside of these SNPs, alcohol cannot be sold past 2am. This however does not apply to casinos, licensed airports and industrial canteens.

- On top of this, drinks that induce rapid intoxication (i.e. spirits) can only be served until midnight.

Victoria

Lockout laws were tested in Victoria with venues to stop serving alcohol past 2am. This trial occurred for 3 months but was lifted due to community complaints and inefficiency. Instead, whichever licence is suited to said business specifies when customers can be served until. This means that lockout laws are not the same for each type of venue. For most cases, aside from hotels and other similar venues, alcohol can only be served until 1 am Monday – Saturday and only until 11pm on Sundays.

Western Australia

Trading hours for bars and other venues end at 2am. Some nightclubs remain open until 5am, the latest. There are not as many restrictions on the servicing of alcohol/lockout laws as there are in states such as QLD and NSW.

Bottle shops no longer serve alcohol past midnight.

South Australia

Trading hours in South Australia for entertainment venues end at 5am. These depend on licence types, but this is the case for most bars and nightclubs. Bottle shops can serve alcohol until 9pm. A special consideration may occur with particular license types.

Australian Capital Territory

There are no strict lockout laws in the ACT. Licensees can be granted to serve alcohol until 5am. There were plans to introduce lockout laws, but these were dropped by the state's government. There is no regulation in ACT which differs from others states regarding any service of alcohol laws.

2.Import / Export of Alcohol in Australia

a. GST and Alcohol Tax

In the Australian market, consumption of alcoholic beverages is taxed under an excise duty. There are different excise duty rates for alcoholic products depending on the alcohol content.

For beer, it also depends on the size and design of packaging it comes in and if the manufacturer is producing in commercial premises or a brew on premises shop.

The Excise duty rates for the different types of alcohol can be found in Appendix 1.1.

As a general guide for spirit imports:

Type of Alcohol	Duty Payable	Per L of Alcohol	GST
Brandy	5%	\$56.80	10%
Whisky	5%	\$60.92	10%
Rum	5%	\$60.92	10%
Gin	5%	\$60.92	10%
Vodka	5%	\$60.92	10%
Liqueurs	5%	\$56.80	10%

Note: The 10% GST is calculated on the combined: (a) value of the alcohol with duty added in, and (b) freight and transport costs to Australia.

b. Licensing

In all states there are alcohol licensing requirements for on and off trade businesses to be permitted to sell alcohol. Each license is relevant to different business types and are subject to specialised fees. Below are some of the most relevant licenses required:

- Nightclub License
- On/Off-Premises Liquor License
- Small/General bar License
- Packaged Liquor License
- Producer/Wholesaler License

Without approved licensing, these venues cannot serve alcohol and businesses may be subject to major penalties, including a fine of up to \$40,000, jail time and possible closure of the venue.

3.Key Regulation on Alcohol Types

In Australia, there are certain provisions under the Australia New Zealand Food Standards Code which labels alcoholic products depending on whether they are manufactured or imported into Australia. For example, the below definition categorises what is considered a spirit, anything outside of this definition does not classify as such:

“**SPIRIT** means a potable alcoholic distillate, including whisky, brandy, rum, gin, vodka and tequila, which, unless otherwise required by this Standard, contains at least 37% alcohol by volume, produced by distillation of fermented liquor derived

from food sources, to have the taste, aroma and other characteristics generally attributable to that particular spirit.”

a. Whisky

For imported whisky to be sold in Australia, the latter must not be delivered from the control of the Customs unless a Collector is satisfied that it has been matured by storage in wood for at least 2 years. This is a law in Australia for which whisky has to meet these criteria.

For the drink to be sold as a whisky, it must also fit this below manufacturing process:

"Whisky" means a spirit obtained by the distillation of a fermented liquor of a mash of cereal grain in such a manner that the spirit possesses the taste, aroma and other characteristics generally attributed to whisky.

b. White Spirits

There does not seem to be any specified regulation on White Spirits apart from tax rates and labelling requirements outlined earlier in the report.

c. Beer + Cider

Cider is subject to extra tax as it may be classified as a fruit wine, making it eligible to WET (Wine Equalisation Tax) on imports. If the Cider is flavoured with other fruits or vegetables and contains more than 8% alcohol by volume, it may be taxed under WET as long as it also meets all of the other requirements for a fruit or vegetable wine. Such products fall under the WET definition of 'fruit or vegetable wine' rather than cider.

Cider is a subset of 'fruit wine and vegetable wine' and under the Australian Code:

- It must contain apple and/or pear juice (no less than 75:25 ratio of apple:pear juice for cider, and vice versa for perry)
- It may also contain other fruits, vegetables, sugars, honey, grains, spices and alcohol

Any beverage that meets this definition can be labelled as 'cider' or 'perry' and is therefore exempt from paying WET.

There is no extra regulation on beer outside of tax and labelling standards outlined in the report.

4. References

Tax Rates on Alcohol: ATO

<https://www.ato.gov.au/business/excise-on-alcohol/lodging,-paying-and-rates---excisable-alcohol/excise-duty-rates-for-alcohol/>

NSW Regulation

Lockout laws

<https://www.nsw.gov.au/media-releases/lockout-laws-lifted-for-kings-cross>

Licensing

<https://www.liquorandgaming.nsw.gov.au/operating-a-business/liquor-licences/liquor-licence-types>

QLD Regulation

<https://www.qld.gov.au/health/staying-healthy/atods/alcohol/the-law>

VIC Regulation

<https://www.vcglr.vic.gov.au/liquor/restaurant-cafe/licensee-resources/fact-sheets>

WA Regulation

<https://www.dlgsc.wa.gov.au/racing-gaming-and-liquor/liquor/liquor-licensing/license-types-and-trading-hours>

SA Regulation

https://www.agd.sa.gov.au/sites/default/files/41_foundation_for_alcohol_research_and_education_fare.pdf?v=1491805237#:~:text=In%20SA%2C%20standard%20trading%20hours,and%209pm%20on%20any%20day.

ACT Regulation

https://www5.austlii.edu.au/au/legis/nsw/consol_act/la2007107/s49.html

Spirit Import Tax Guide

<https://secure.toolkitfiles.co.uk/clients/12556/sitedata/files/Australian-Liquor-Tariffs.pdf>

WHISKY Regulation

<http://australiandistillers.org.au/wp-content/uploads/2017/02/ADA-Guidance-Summary.pdf>

Cider Regulation

<https://www.cideraustralia.org.au/resources/regulation/>

5. Appendix:

1.1 Alcohol Tax Rates

Table 1: Alcohol Rates - Beer

Tariff subitem	Description	Unit	From 1 Feb 2021 to 1 Aug 2021	From 2 Aug 2021
1.1	Alcohol volume not exceeding 3%, individual container of: <ul style="list-style-type: none"> less than 8 litres 8–48 litres (inclusive), and not designed to connect to a pressurised gas delivery system or pump delivery system 	\$ per litre of alcohol	44.45	45.07
1.2	Alcohol volume not exceeding 3%, individual container over 48 litres	\$ per litre of alcohol	8.89	9.01
1.2	Alcohol volume not exceeding 3%, individual container of 8–48 litres (inclusive), and designed to connect to a pressurised gas delivery system or pump delivery system	\$ per litre of alcohol	8.89	9.01
1.5	Alcohol volume exceeding 3% but not exceeding 3.5%, individual container <ul style="list-style-type: none"> less than 8 litres 8–48 litres (inclusive), and not designed to connect to a pressurised gas delivery system or pump delivery system 	\$ per litre of alcohol	51.77	52.49
1.6	Alcohol volume exceeding 3% but not exceeding 3.5%, individual container over 48 litres	\$ per litre of alcohol	27.84	28.23
1.6	Alcohol volume exceeding 3% but not exceeding 3.5%, individual container of 8–48 litres (inclusive), and designed to connect to a pressurised gas delivery system or pump delivery system	\$ per litre of alcohol	27.84	28.23
1.10	Alcohol volume exceeding 3.5%, individual container <ul style="list-style-type: none"> less than 8 litres 8–48 litres (inclusive), and not designed to connect to a pressurised gas delivery system or pump delivery system 	\$ per litre of alcohol	51.77	52.49

1.11	Alcohol volume exceeding 3.5%, individual container over 48 litres	\$ per litre of alcohol	36.47	36.98
1.11	Alcohol volume exceeding 3.5%, individual container of 8–48 litres (inclusive), and designed to connect to a pressurised gas delivery system or pump delivery system	\$ per litre of alcohol	36.47	36.98
1.15	Produced for non-commercial purposes using commercial facilities or equipment, alcohol volume not exceeding 3%	\$ per litre of alcohol	3.13	3.17
1.16	Produced for non-commercial purposes using commercial facilities or equipment, alcohol volume over 3%	\$ per litre of alcohol	3.60	3.65

Table 2: Alcohol Rates - Other excisable beverages not exceeding 10% by volume of alcohol

Tariff item	Description	Unit	From 1 Feb 2021 to 1 Aug 2021	From 2 Aug 2021
2	Other excisable beverages not exceeding 10% by volume of alcohol	\$ per litre of alcohol	87.68	88.91

Table 3: Alcohol Rates - Spirits and other excisable beverages exceeding 10% by volume of alcohol

Tariff subitem	Description	Unit	From 1 Feb 2021 to 1 Aug 2021	From 2 Aug 2021
3.1	Brandy (a spirit distilled from grape wine in such a manner that the spirit possesses the taste, aroma and other characteristics generally attributed to brandy)	\$ per litre of alcohol	81.89	83.04

3.2	Other excisable beverages exceeding 10% by volume of alcohol	\$ per litre of alcohol	87.68	88.91
3.5	Spirit that you have approval from us to use for fortifying Australian wine or grape must under section 77FD of the <i>Excise Act 1901</i>	\$ per litre of alcohol	Free	Free
3.6	Spirit purchased in quantities by particular groups or professions we specified (such as pharmacists and universities) for an industrial, manufacturing, scientific, medical, veterinary or educational purpose under section 77FE of the <i>Excise Act 1901</i>	\$ per litre of alcohol	Free	Free
3.7	Spirit that you have approval from us to use for an industrial, manufacturing, scientific, medical, veterinary or educational purpose under section 77FF of the <i>Excise Act 1901</i>	\$ per litre of alcohol	Free	Free
3.8	Spirit denatured according to the formula we determined (except spirit used as fuel in an internal combustion engine)	\$ per litre of alcohol	Free	Free
3.10	Spirits not elsewhere included	\$ per litre of alcohol	87.68	88.91