



The purpose of this lodgment 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

ONLY RECORD WA LIQUOR MERCHANTS

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.

The liquor return will be **lodged electronically** via the department's website.

Please login to the online account held in the name of the licensee or create a new account if the licensee doesn't already have one. N.B This account is NOT the one you used to renew your approved managers card. The licensee should have its own account.

If you have created a new account please record your user name and password for subsequent log in.

On the online portal Data can be uploaded manually (nil returns or just a few entries) or via a spreadsheet saved in the CSV (comma separated value) format.

ASSISTANCE

For assistance with [log in details](#) (forgotten password) please contact the department on **6551 4888**

For assistance with your electronic [return content](#) please contact E Business on **6551 4980**

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

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

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)

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/>

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.

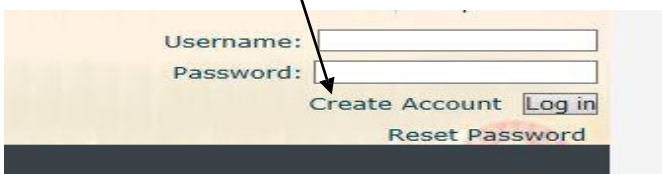
IF YOU ALREADY HAVE AN ONLINE ACCOUNT WITH THE DEPARTMENT LOG ON WITH YOUR EXISTING USER NAME AND PASSWORD

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 Lodgment" 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, **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

*Type	*Period
<input type="text" value="Producers"/>	<input type="text" value="Annual"/>
*Licence No	*Financial Year
<input type="text"/>	<input type="text" value="2015"/>
<small>Missing or incorrect value</small>	
*Would you like to manually enter or upload the return details?	
<input checked="" type="radio"/> <u>Manual Entry</u>	
<input type="radio"/> Upload	

Manual Entry requires the licensee to complete the following details for each sale

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	
<input type="text"/>	
<small>Missing or incorrect value</small>	
<small>Purchasers licence number</small>	
* Beer High Volume	* Beer High Value
<input type="text"/>	\$ <input type="text"/>
* Beer Low Volume	* Beer Low Value
<input type="text"/>	\$ <input type="text"/>
* Wine High Volume	* Wine High Value
<input type="text"/>	\$ <input type="text"/>
* Wine Low Volume	* Wine Low Value
<input type="text"/>	\$ <input type="text"/>
* Spirit Volume	* Spirit Value
<input type="text"/>	\$ <input type="text"/>
Total Volume	Total Value
<input type="text"/>	\$ <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.

NIL RETURN 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



For those licensees wishing to upload their return please refer to the “Liquor Returns Lodgment Guide” and the CSV File Specification on our Liquor Returns page on our website found at:
<http://www.rgl.wa.gov.au/liquor/liquor-returns>

Upload is for those licensees wishing to upload a CSV file

Producers: [dropdown] Annual: [dropdown]
 * Licence No: [input] * Financial Year: [dropdown]
 Missing or incorrect value
 * Would you like to manually enter or upload the return details?
 Manual Entry
 Upload

Any errors in the upload will be outlined in a message box and the system will only accept the upload when they have been amended.

Error Processing CSV

There was an error processing your uploaded CSV. Please review these errors and click continue try again

Show 5 entries Filter: [input]

Error	Value	Line Number	Column
Footer : Missing or incorrect value	638599	3878	7
Footer : Missing or incorrect value	62659893	3878	12
Footer : Total Spirit Value does not match control total.	62659893	3878	12
Footer : Total Spirit Volume does not match control total.	638599	3878	7

Showing 1 to 4 of 4 entries Previous 1 Next

[Continue](#)

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.