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# Alcohol Stakeholder Group

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## Alcohol Stakeholder Group key messages 9 July 2026

Key topics discussed at the Alcohol Stakeholder Group meeting 9 July 2026.

## Alcohol Stakeholder Group key messages 19 August 2025

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## Alcohol Stakeholder Group key messages 30 July 2024

Key topics discussed at the Alcohol Stakeholder Group meeting 30 July 2024.

QC 28444

# Alcohol Stakeholder Group key messages 9 July 2026

Key topics discussed at the Alcohol Stakeholder Group meeting 9 July 2026.

**Published** 25 August 2026

# Welcome

No conflicts of interest were declared. Attendees were reminded to declare any conflicts that may arise during discussions.

Integrity declarations have been completed by all non-government attendees. Attendees were asked to highlight any issues considered sensitive or confidential during discussions.

# 2025–26 reflections – compliance focus areas for 2026–27

## Wine equalisation tax

The wine equalisation tax (WET) program is broadly operating as intended with a stable population of approximately 3,900 taxpayers and net annual collections exceeding $1 billion. There are generally high levels of voluntary compliance across the sector. The 2022–23 WET gap estimate was 4.3%, $50.6 million indicating that the Australian Taxation Office (ATO) was collecting approximately 96% of the expected tax. The gap has been stable since the introduction of the 2018 WET new integrity measures. The ATO welcomed industry feedback on any risks that we may not be aware of or potential compliance issues.

The 2025–26 compliance focus was business activity statement (BAS)related fraud however attempts using the WET label were minimal. Strong controls are now in place, and monitoring will continue during 2026–27 to detect any new fraud attempts.

The ATO will continue the ‘new to WET’ assistance program for new registrations to assist those entering the system to understand their obligations, particularly record-keeping, knowing when WET applies and appropriate claiming of the producer rebate. Risk assessments are carried out with a small number of WET clients selected for review.

Previously the ATO had referred to expansion of a data matching capability to explore greater use of Australian Border Force (ABF)

import data for those quoting at the border and effectively deferring WET. This would then be matched to ATO systems of those acquitting their WET liability. This will be a focus for 2026–27.

The increase in the producer rebate cap from $350,000 to $400,000 took effect from 1 July 2026 and while it is too early to advise of any impact or extent of use, the ATO will monitor claims.

Members discussed issues around 'boundary' products, particularly some ready to drink (RTDs) which are assessable under WET but may be pushing the boundary into the category of 'other excisable beverages', attracting a higher excise rate. We advised that these are typically dealt with on a case-by-case basis, noting widespread innovation in the sector. Where industry have concerns about a particular product, they can flag those concerns at the Tax Integrity Centre tip-off web page (QC 16789). The wine industry has been conducting a road show which includes information about classification issues, that is, what might be considered a wine product for the purposes of alcohol excise or WET.

## Alcohol excise

Outside of illicit alcohol behaviours, the alcohol excise system is operating as intended with strong levels of willing participation across:

- manufacturers
- producers
- brewers
- distillers
- importers.

Industry engagement remains strong with lots of early engagement from taxpayers, particularly in relation to exploring the correct tax treatment of innovative new products or processes. The ATO's focus is on supporting compliant businesses, ensuring compliance with regulatory obligations while targeting non-compliant activities that undermine a level playing field.

Alcohol excise revenue has shown steady growth over the last decade driven by production volumes and the impact of rate indexation. Growth or change in product categories/mix also impacted collections.

The most recent published alcohol excise tax gap was in 2023–24 at 9.7%, $867 million. The primary driver of the gap is illicit alcohol activities involving unlicenced manufacturers, unpaid or under-reported excise, as well as product diversion and supply chain leakage. Our focus continues on early engagement and prevention activities to support willing participation.

While the tax gap calculation is based on intelligence from ATO and other Commonwealth and State law enforcement agencies, the gap itself has a low reliability due to fundamental challenges of estimating excise evasion from those intentionally operating outside the system. Tax gap estimates are subject to annual revision, so previously published estimates may change as the refreshed estimates take account of new information.

Our 2026–27 compliance strategy will focus on maintaining integrity in licensing and ensuring licence holders and their associates meet the fit and proper person requirements. Key priorities include:

- providing advice and guidance in complex areas
- strengthening governance
- record-keeping
- stock control practices.

Compliance activities will continue to be driven by risk-based, data-led intelligence. A recent enhancement is the expansion of data-matching capabilities to compare ATO excise data with bulk ethanol supply information. This will help us identify discrepancies between ethanol purchases, excise payments, and movement permissions, as well as detect potential misuse of the alcohol manufacturers remission (AMR) scheme, such as where high-strength spirit is sourced, rebottled or infused without the necessary distillation step, and the AMR applied incorrectly.

A strong compliance focus continues on the integrity of the AMR. Current and planned activities are considering compliance with the eligibility criteria such as:

- legally and economically independent, particularly regarding shared premises or common ownership
- still ownership
- contract arrangements

- business models described as aggregating or 'cap shopping'.

Several compliance cases have already identified entities that are not genuinely operating as separate alcohol manufacturers and were established primarily to access additional AMR caps. Results to date include assessments issued with liabilities, in one case $748,000 and $186,000 in another. Further action is underway, with outcomes expected to be finalised during 2026–27. The ATO will be happy to review commentary on how data is used to improve compliance for inclusion in industry association articles.

Members noted an increase in liquidation and or bankruptcies in the alcohol excise sector, with tax liabilities being a factor, and with several taxpayers not having visibility of their debt. Also noted was an increase in the number of requests from smaller distillers and others in relation to holding under bond goods.

Members commented on a perceived change in how excise licences are granted, noting a lack of site visits prior to a licence being granted. Generally, where applicants meet the requirements of section 39A of the *Excise Act 1901*, a licence will be granted. Licence refusal comes with objection rights to progress further. The ATO's 2026–27 compliance includes a focus on integrity in the licensing system.

### Action item

| **Item 09072026-3-1** | **Australian Grape and Wine (AGW) Roadshow** |
|---|---|
| Status | In progress |
| Responsibility | Michael Hughes, ATO |
| Description | Liaise with AGW to discuss the roadshow presentation. |

### Action item

| **Item 09072026-3-2** | **Potential gaps in regulation of warehouses** |
|---|---|
| Status | In progress |

| | |
|---|---|
| Responsibility | Michael Hughes, ATO |
| Description | Contact Mainfreight to discuss current environment in relation to warehousing to identify potential gaps or opportunities to be explored in regulatory requirements. |

## Illicit alcohol

Illicit alcohol behaviour has been an ATO focus for several years, noting the growing interest following recent incidents in Victoria and the potential involvement of organised crime that has been encountered with illicit tobacco activities.

While the media have drawn parallels with the illicit tobacco sector, the ATO is conscious of the risks associated with illicit alcohol and affirmed its commitment to exploring what more can be done now to address this.

We remain focused on identifying and addressing deliberate non-compliance and are committed to minimising impacts on legitimate businesses.

Illicit alcohol activity can take many forms, including unlicensed manufacture and supply outside the regulatory system. Detecting these operators is challenging because they often operate without licences, records, or clear business identifiers. The type of illicit or fraudulent activity also evolves and changes over time, resulting in illicit alcohol activities emerging at the border, in addition to domestic activities. The ATO relies heavily on intelligence gathering, including:

- retailer visits
- examination of products and labelling
- supply chain tracing.

Illicit alcohol is increasingly being identified within hospitality and event supply channels, creating additional compliance challenges.

The ATO is working closely with state law enforcement agencies, liquor licensing authorities, ABF, and other regulators to disrupt illicit alcohol activity. Rather than relying on a single enforcement approach, our strategy involves multiple coordinated actions across the regulatory system. Partnership with Victoria Police continues, with similar

collaboration expanding in South Australia and Queensland. We are keen to gain any insights from industry about where there may be opportunities to leverage various compliance activities.

Enhanced data capabilities, including bulk ethanol data matching, are strengthening our ability to identify high-risk operators. Recent compliance activities have resulted in assessments worth tens of millions of dollars, removal of high-risk operators from the market, and the seizure and destruction of approximately 45,000 litres of illicit alcohol representing around $2.8 million in excise duty. We continue to encourage industry to help combat illicit alcohol by reporting suspicious products, unusual manufacturing activities, and supply chain concerns through ATO tip-off channels. We can share information with industry for messaging of consequences of illicit behaviours, as well as consider opportunities for messaging from other regulatory providers, for example, the health consequences that may impact retailers if illicit product were found.

Members referred to fraudulent application of the AMR contributing to illicit alcohol activities. The ATO noted alcohol products where the excise duty has not been paid, as well as alcohol that has been subject to the AMR can both contribute to cheap alcohol in the retail market. Further work will be undertaken to understand where non-compliant application of the AMR is occurring to ensure taxpayers are complying with the law.

Industry queried the amount of resourcing on illicit alcohol activities, as well as levels of methanol detected by alcohol product testing. The ATO has been focusing resources on illicit alcohol over several years and noted that due to the complexity of some business arrangements, these cases take time to finalise. We recognise the benefits of joint activities with ABF, state law enforcement and liquor licensing agencies, and have been building these relationships with over several years in relation to illicit alcohol. As part of 2025–26 compliance activities, we continued retailer visits to help educate retailers in understanding their obligations, as well as gathering intelligence on products being sold. Since 2019, we have visited approximately 420 retailers across Victoria, Queensland, NSW and South Australia.

While methanol has not been detected in recent product testing, historically we have seen products with higher levels of alcohol by volume not normally found in a potable beverage.

# Technical advice

An update about the outstanding action item was provided. While there has been progress, the customs entity level licensing form is not yet finalised. It allows for multiple sites to be listed on one licence. The ATO and ABF will continue progress on it, including sign off by the ABF Commissioner, with the intention to finalise it in the next couple of months. We will notify the group as soon as practicable if there is a revision to that expected timing.

The following current determinations that help and provide certainty to industry are progressing:

- Draft Excise Determination ED 2024/D2 *Alcohol excise: the addition of water and the integral attributes of beer for the purposes of the Excise Tariff Act 1921*
- Draft Wine Equalisation Tax Determination WETD 2024/D1 *Wine equalisation tax: the addition of water to cider or perry*.

As the ATO works to formalise a view, existing practices and processes being used by industry can continue. The delay to finalise these is due to the complexity of issues and the wide range of representations received. We are considering how those representations can be reflected in the final view.

The ATO is aware of concerns raised about the potential impacts on the outsourcing of canning and carbonation on eligibility for the AMR. This relates to whether mere carbonation is considered to be manufacture for excise purposes. There is no current ATO view.

The current ATO view on manufacture across a range of product scenarios, ER 2012/1 does not include carbonation. We are actively exploring if there is scope for a pragmatic approach to be adopted to ensure that AMR operates as intended for legitimate business activities. The group will be consulted with as this guidance is developed.

## Action item

| **Item 09072026-5-1** | **Customs entity level licensing form** |
|---|---|
| Status | In progress |

| | |
|---|---|
| Responsibility | Anthony Barnard, ATO |
| Description | ATO and ABF to finalise the customs entity level licensing form in the next couple of months or notify the stakeholder group as soon as practicable of a revision to that expected timing. |

### Action item

| **Item 09072026-5-2** | **Draft excise and WET determinations** |
|---|---|
| Status | In progress |
| Responsibility | Nathan Lindemann, ATO |
| Description | ATO to provide a status update on progress of the draft excise and WET determinations to members in September 2026. |

## Member roundtable

Treasury advised that it is aware of issues raised by stakeholders and media in relation to illicit alcohol activities, the remission scheme and industry's keen interest in the beer and cider determinations. Treasury is working with the ATO on these issues.

Over the last year, legislation has passed for 3 components of the 2025–26 budget measure to support the hospitality sector including:

- Excise Tariff Amendment (Draught Beer) Bill 2025 paused the automatic, consumer price index (CPI) linked biannual increases on draught beer excise from August 2025 until August 2027. This freeze applies specifically to beer poured from kegs between 8 and 48 litres (and larger), providing direct tax relief to pubs, clubs, and hospitality. This, and related Customs legislation, received Royal Assent on 8 April 2026.
- Legislation for the increase in the cap for the producer rebate for WET from $350,000 to $400,000 received Royal Assent on 26 March 2026. These changes took effect from 1 July 2026, noting

that regulation for the increase to the AMR cap of the same amount has been registered in November 2025.

ABF noted that it is actively involved in identifying, targeting and risk analysis within the illicit alcohol environment. ABF efforts are focused on targeted compliance, enforcement activities and investigations aimed at detecting, disrupting and prosecuting alcohol related customs and revenue fraud at the border. The Department of Home Affairs through ABF, provide regular updates to support the ATO's analysis and reporting of the alcohol tax gap.

Industry stakeholders reported ongoing challenges from:

- inflation
- rising operating costs
- excise indexation
- broader cost of living pressures impacting both businesses and consumer demand.

Across the sector, members noted a decline in alcohol consumption generally and a shift in consumer preferences to lower alcohol and lower priced products. A growth in RTDs had been noted.

Industry stakeholders expressed concern regarding the growth of illicit alcohol, noting that relentless rate increases driven by CPI indexation are actively fuelling this illicit trade, with aspects of the AMR considered as potential drivers of this behaviour. Industry members support ATO efforts to identify and treat illicit alcohol risks, but express concerns that future excise rates could result in illicit alcohol trade at a scale seen in the tobacco market. The ATO reminded stakeholders of ATO tip off channels to help address these shadow economy behaviours.

Members noted illicit alcohol behaviours becoming evident at the hospitality level of the market and suggested potential work be carried out around consideration of what is acceptable in terms of movement permissions and bulk containers, particularly where large containers are delivered to hospitality venues. Instances of exported product being returned into the market is also being seen. Issues in the ethanol sector mainly relate to consumers wishing to purchase ethanol with no permit in place.

Members noted the impact of the AMR on industry and the need for government to ensure the remission was meeting the policy intent and

not negatively impacting compliant businesses, particularly with the recent increase in the AMR threshold.

The wine sector noted broader economic pressures coming from a decline in wine sales globally. This ongoing downturn, combined with the difficult operating environment more broadly, is taking a significant toll on mental health across the sector. Increasing water prices domestically are an additional factor for industry. The industry advised of a mandatory code of conduct for winegrape purchases being introduced in 2027.

Several members referred to the importance of ensuring a level market playing field and are anticipating the finalisation of beer and cider determinations to assist in providing more clarity around product classification. Alignment of product treatment from the Excise Act and Customs Act is important to business. Concerns were expressed around the delays on finalisation of the determinations and the customs licence form, and the impacts on business.

Members acknowledged the value of these meetings by providing a forum for industry discussion.

## Other business

As part of governance for stakeholder groups, the charter is required to be endorsed annually. The 2025 charter was provided in meeting papers for consideration, and the 2026 charter will be distributed to members with the minutes from this meeting.

Post meeting update – No comments were received from members, and the updated charter will now carry over until the 2027 annual meeting.

Members were advised that references to QC page numbers in messaging are to mitigate risks of scam/malicious links. Entering the QC number in the search section on ato.gov.au will provide the appropriate webpages.

Indexation of excise duty rates for alcohol will occur on 3 August 2026 with the updated rates published in the afternoon of 29 July 2026. An email will be issued to members, and the updated rates will be published on ato.gov.au, QC 63605.

## Attendees

## Attendees list

| Organisation | Attendee |
|---|---|
| ATO | Anthony Siouclis, (Chair), Small Business |
| ATO | Anthony Barnard, Small Business |
| ATO | Bennett Sandhu, Small Business |
| ATO | Brian Geovanovich, Small Business |
| ATO | Claudia Bianco, ATO Corporate |
| ATO | Jared Willoughby, Small Business |
| ATO | Kimley Vacher, Small Business |
| ATO | Liana Penna, Small Business |
| ATO | Michael Brooks, Small Business |
| ATO | Michael Hughes, Small Business |
| ATO | Nathan Lindemann, Small Business |
| ATO | Rufina Maurovic, Small Business |
| ATO | Sally Fonovic, Small Business |
| ATO | Tuyen Kieu, Small Business |
| Alepat Taylor | Frank Ciampa |

| | |
|---|---|
| Angove's Proprietary | Bob Smart |
| Asahi Group Holdings | Paul Jackson |
| Australian Border Force | Charitha Adikari Arachchi |
| Australian Border Force | Latha Reardon |
| Australian Distillers' Association | David Ridden |
| Australian Grape and Wine Incorporated | Anna Hooper |
| Campari Australia | Robert MacKenzie |
| Cider Australia | Warwick Billings |
| Coca Cola Europacific Partners | Karen McCoy |
| Coopers Brewery | Brad Grunert |
| Coopers Brewery | Daniel Davila |
| Diageo Australia | Prathish Seevaratnam |
| Endeavour Group Limited | Priyanka Nagpaul-West |
| Good Drinks Australia | Phil McClintock |
| Lion | Sonja Icanovski |
| Mainfreight Warehousing | Andrew Robinson |
| Manildra Group | Maree Hotchkiss |
| Metcash | Paul Onley |
| Samuel Smith and Son | Vanessa George |
| Spirits Council of Australia | Steven Fanner |

| | |
|---|---|
| Suntory Beverage and Food Australia | Victor Yee |
| Treasury | Caitlin Payne |
| Treasury | Jesse Yu |
| Treasury | Juyeon Lee |
| Treasury | Leann Duff |
| Treasury | Liz Jaspers |
| Treasury | Richard Maher |
| Treasury Wine Estates | Catherine Dishon |
| Vok Beverages | Rebecca Tolhurst |
| Wilmar BioEthanol | Travis Hardy |

# Apologies

### Apologies list

| Organisation | Member |
|---|---|
| Aldi Stores | Adam Willacy |
| Brewers' Association of Australia | Sarah Lovett |
| Brown-Forman Australia | Jorge Jiminez |
| Coles Financial Services | George Nikolaou |
| Independent Brewers' Association | Sabrina Kunz |
| Tarac Technologies | Robert Pelton |
| Wine Australia | Ned Hewitson |

QC 107937

# Alcohol Stakeholder Group key messages 19 August 2025

Key topics discussed at the Alcohol Stakeholder Group meeting 19 August 2025

**Last updated** 13 October 2025

## Welcome

No conflicts of interest were declared and attendees were reminded to declare any conflicts that may arise during discussions.

Integrity declarations have been completed by all non-government attendees. Attendees were asked to highlight any issues considered sensitive or confidential during discussions.

## Reflections of 2024–25 / Focus for 2025–26

The wine equalisation tax (WET) program is operating as intended. During 2023–24, just over $1 billion was collected, net of collections and producer rebate and credits claimed. This was consistent with the previous year. The most recent WET tax gap estimate is 3.3% for 2021–22, meaning approximately 97% was collected. The 2022–23 tax gap will be published in October. During 2024–25, the ATO continued to focus on providing ‘help and educate’ supports to new entrants to better understand their obligations when entering the WET system. The majority of WET paid comes from privately owned and wealthy groups and public and multinational businesses . While many clients are in the small business group, most payments from that group are balanced out by producer rebate claims.

Compliance focus areas for 2024–25 were around broader compliance, including the potential for business activity statement (BAS) fraud. Although this is not a current issue of concern, it was noted that there are good detection processes in place. The 'new to WET' program of educating new entrants and the excise client manager (ECM) program continue to provide a level of compliance assurance. In 2024–25, the ECM program was extended to a second group, or Tier 2, of significant contributors to the WET regime, to provide a direct Australian Taxation Office (ATO) point of contact.

Targeted compliance work was undertaken using data-based insights to identify unusual trends in claims as well as continued testing to ascertain whether behaviours that resulted in 2018 amendments are re-emerging, particularly around schemes or arrangements designed to incorrectly maximise or extend producer rebate entitlements. A similar approach will be taken in 2025–26. The ATO would be looking to extend the data-based insights work to obtain a better understanding of imported products, with a particular interest in those quoting and testing how product is dealt with once entered into ATO systems. Improved data matching will be used to focus on areas of most concern.

Cider Australia referred to the 2025 Australian Grape and Wine review of WET and a recommendation to review the WET and the WET rebate to ensure policy objectives are still being met without unintentionally providing advantages for vertically integrated grape producers, winemakers and wine retailers. The ATO advised that while we are aware of some elements of industry being vertically integrated, the *WET Act* provided provisions to manage those circumstances. We are not aware of any specific concerns in that area. Treasury advised that the report and any subsequent activity is being managed by the Department of Agriculture, Fisheries and Forestry. Next steps would be for government consideration.

The alcohol excise system is considered to be operating largely as intended, there continues to be concerns around illicit alcohol activities/behaviours. In 2023–24 alcohol excise collections were approximately $7.5 billion, with the 2022–23 tax gap estimated at 9%, or approximately $800 million.

The ATO has now finalised 2 significant bodies of work; the digitisation of excise returns and deregulation/streamlining measures. Benefits of those changes are becoming evident, including no need for renewal of excise licences. It was noted that automated reminders and better

online visibility of taxpayer accounts has led to an improvement in on-time lodgment.

Focus areas for 2025–26 will be around ensuring that those excise payers who choose to comply are supported and a tailored approach taken for those who are accidentally or deliberately not complying. The ‘new to excise’ program will continue to help those starting in the industry. Industry feedback is always welcomed in terms of support for new excise payers. The ATO will be looking at introducing online modules for brewers and distillers as part of the small business online essentials program. ECMs will continue to provide tailored support to Tier 1 and Tier 2 companies as well as obtaining a greater level of assurance through engagement with those entities.

Both industry and the ATO have identified concerns relating to claims for the alcohol manufacturer’s remission (AMR) scheme. The ATO is carrying out further analysis and improving data matching resulting in targeted action being taken in 2025–26, particularly around testing AMR claims in relation to shared premises and ‘legally and economically independent’ criteria. In response to advice from industry, the ATO will be checking to ensure that the requisite distilling is occurring, and other eligibility criteria are met, when the remission is claimed. The ATO is aware of ‘cap shopping’ by some operators to make use of remaining AMR caps. Work will be carried out to better understand these arrangements and ensure that claims are appropriate.

In line with other industries, the ATO has noted an increase in the number of insolvencies in the alcohol industry. We continue to engage with liquidators to ensure they are aware of and understand obligations associated with excise licences for those businesses, for example stock on hand. Although taxpayers may undertake legitimate restructuring and insolvency options, members were reminded that excise licensing decisions are independent of those processes and may be impacted. We encourage businesses encountering difficulty to engage with us early to work through compliance obligations.

In addition to internal controls, the ATO is keen to hear from industry about examples of concerning or illicit behaviours. Australian Distillers’ Association (ADA) flagged interest in further discussions around entities claiming both the WET rebate and AMR under the excise provisions, an online education program and utilisation of the AMR cap.

Members noted the existence of spirits being sold at a cost which would not appear to include excise duty. It was also noted that the intent of the AMR was to support small businesses to have extra money to reinvest in business, however this may be being used to offset sales prices. Industry members are encouraged to raise issues with government if they believe policy settings are not achieving the desired outcomes.

The ADA queried government's response to the recent Parliamentary Inquiry into the food and beverage industry. While Treasury are aware of the inquiry and subsequent report, policy changes are a matter for government consideration.

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|---|---|
| **Action item** | Claiming both WET and AMR rebate |
| **Responsibility** | Group Chair |
| **Description** | ATO to follow up discussions with ADA regarding entities claiming both the WET rebate and AMR under the excise provisions, an online education program and utilisation of the AMR cap. |

## Group governance

A membership review was carried out in July 2025, with membership considered in terms of representation and engagement. Two requests to join the group were denied due to current industry representation.

Suntory Beverage and Food Australia Pty Ltd accepted an invitation to join the group and was represented at the meeting by Victor Yee.

As part of governance for stakeholder groups, the group charter is required to be endorsed annually. The 2024 charter was provided in meeting papers for consideration. No comments were received from members and the charter will carry over for 2025.

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|---|---|
| **Action item** | Endorsement of 2025 charter |
| **Responsibility** | Chair and members |

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|---|---|
| **Description** | The 2025 Alcohol Stakeholder Group (ASG) charter is to be distributed to members with the ASG meeting minutes for endorsement. |

## Technical advice

The ATO continues to progress current determinations provide certainty to industry:

- Draft Excise Determination ED 2024/D2 *Alcohol excise: the addition of water and the integral attributes of beer for the purposes of the Excise Tariff Act 1921*
- Draft Wine Equalisation Tax Determination WETD 2024/D1 *Wine equalisation tax: the addition of water to cider or perry*

The draft determinations generated significant feedback over the last 12 months, particularly around possible unintended consequences and proposed date of effect. Extensive industry consultation has taken place with those providing feedback. Consultation will conclude by 22 August and industry members are encouraged to provide any additional feedback as soon as possible. Industry views and feedback are being carefully considered. If significant changes are proposed to the current drafts, the ATO may undertake targeted consultation with relevant stakeholders on those changes before the determinations are finalised. The ATO intends to finalise the determinations in 2025. In finalising the cider determination, and will be looking at the addition and use of sugar in cider manufacture at various stages.

Since the 2024 ASG meeting, 2 legislative instruments have been registered. These have replaced previous instruments, with minor amendments:

- A New Tax System (Goods and Services Tax) (Correct Wine Equalisation Tax Errors) Determination 2025. The update replaces the previous instrument which was due to sunset and sets out the circumstances in which an entity can correct WET errors in a later BAS period. This instrument aligns with increases made to debit error limits in a corresponding instrument in relation to correcting GST errors.
- Excise (Concessional Spirits – Class of Persons) Determination 2024 The update replaces the previous instrument which was due to sunset and sets out the requirements for entities to obtain spirits

at a free rate of duty for specific purposes under the determination, without having to seek specific permission from the ATO. The update reintroduces limits on quantity before specific permission is required.

- Excise guidelines for the alcohol industry was updated to reflect recent deregulation streamlining measures and was published on 27 June 2025. A more comprehensive review is planned for this document.

## Roundtable member comments

Treasury advised that government is working to give effect to 2 measures supporting the hospitality sector announced in the 2025–26 Budget:

- A 2 year pause on the indexation of draught beer excise from 1 August 2025
- Increase the excise alcohol manufacturer remission (AMR) cap to $400,000 for all eligible alcohol manufacturers and the WET producer rebate cap to $400,000 from 1 July 2026.

A tariff proposal has been finalised in relation to the indexation pause, which requires ratifying legislation to be tabled within 12 months. Relevant law change is being worked through for the increase to the excise remission cap and WET producer rebate cap.

Government is holding an Economic Reform Roundtable, with a focus on 3 main themes:

- making our economy more productive
- building resilience in the face of global uncertainty
- strengthening the budget and making it more sustainable.

Information on the Economic Reform Roundtable, including the agenda and a short overview paper are available.

Australian Border Force advised they continue to support Treasury and the ATO in relation to relevant legislative amendments and will be undertaking compliance activity in relation to illicit alcohol activities.

Lion noted ongoing industry pressures from global issues, challenging market conditions and general increase in costs. Lion noted the pause

in indexation of draught beer but would like to see general reform around alcohol taxation.

Good Drinks Australia referred to different payment terms on excise leaving bonded warehouses which has been raised by members. ATO advised that there are different reporting arrangements in place depending on legislative requirements, business size and compliance history, including weekly, monthly and quarterly. Changes to legislation would require advocacy to government. While aiding in cash flow for business, there is a balance required for budgetary objectives from a government perspective.

Brewers Association of Australia noted the pause in indexation of draught beer and advised that industry was looking to build a business case to government to demonstrate how a reduction to excise would benefit government and businesses and provide a better and fairer tax system.

Independent Brewers Association reiterated industry pressures, particularly for smaller producers. They noted cultural changes in the industry in terms of cheaper products being sold is not likely to be sustainable going forward. The IBA look forward to the finalisation of the determination on the addition of water and the integral attributes of beer.

Alepat Taylor referred to instances of alcohol sales below expected prices and was keen to ensure that use of the AMR was in line with policy intent.

Vok Beverages noted issues in the industry in relation to AMR and questions of eligibility. They provided feedback to the ATO regarding illicit alcohol activities in the current market and are keen to see industry support the ATO's work in addressing these behaviours. We will be part of the Tier 2 ECM program and we are keen to hear more about that, as well as being very supportive of an online education module, which could assist not just new entrants, but also new starters in larger alcohol businesses.

Input was sought from the group in terms of illicit alcohol behaviours, in particular initiatives the ATO could undertake in addition to retailer visits to raise awareness of the behaviours and consequences. Suggestions to track product back to the source, including analysis of advertising channels, were put forward.

Manildra Group advised they have been recently contacted by the Office of Liquor and Gaming in Queensland regarding licensing permits in relation to a specific client and suggested working with the ATO to put together messaging for clients.

Australian Distillers' Association noted that Australia has the third highest spirit tax in the world and ADA would continue to advocate to government for a fairer tax.

Metcash noted the benefits of the ATO's ECM program and the introduction of recent deregulation measures. The removal of licence renewals was an administrative saving, and Metcash will be looking to engage in entity level licensing, however a delay in customs forms was an issue. Metcash have a continued interest in further deregulation measures such as work relating to ad valorem. Treasury advised that further deregulation is a matter for government consideration.

Members discussed current ATO efforts in relation to illicit alcohol activities. The ATO continues to consider improved ways to identify and address illicit alcohol behaviours including increasing its work with commonwealth and state and territory law enforcement agencies. Resources are devoted to an end-to-end strategy, utilising data matching to detect higher risk behaviour, retailer visits and online searches to identify new illicit product. The ATO is currently focusing attention on 'corrective' activities to dismantle illicit supply chains. Members are encouraged to share information or insights they may have in relation to the presence/distribution of illicit alcohol products.

Coles Financial Services noted a change in customer choices, substituting for cheaper products and noted that theft in the retail sector is increasing. They referred to the benefits of the ECM program, as well as membership of the ABF's trusted trader program.

Endeavour Group Limited advised that results for the 2025 financial year would be published next week and reflected the current state of the industry, noting particularly the pressures on smaller producers.

Pernod Ricard supported ATO online knowledge sources being made available for WET and excise in small, medium and large markets.

Australian Grape and Wine Incorporated advised of an ongoing oversupply of wine in Australia, particularly red varieties, which continued to have a significant impact on industry They also referred to their review of the industry that was carried out by Dr Craig Emerson, which had recommended reforms to WET, which was a

critical area of focus for the wine industry as it underpinned the financial viability of producers. It noted changes in consumer trends, including a rise in the ‘spritz’ culture. Product classification guidance on these products to provide further clarity as to whether they were treated as alcohol excisable or WET is appreciated.

Cider Australia referred to difficulties being experienced by industry in terms of cost of living, cost of inputs, and the impacts of extreme weather events.

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| **Action item** | Obligations messaging |
| **Responsibility** | Michael Hughes, ATO |
| **Description** | Excise Experience staff to liaise with Manildra Group about messaging for clients in relation to obligations. |

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| **Action item** | Customs forms |
| **Responsibility** | Michael Hughes and Alex May |
| **Description** | Excise Experience and ABF to follow up on the expected finalisation and publishing of Customs forms. |

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| **Action item** | Classification of spritz products |
| **Responsibility** | Naomi Schell, ATO |
| **Description** | Excise Experience to follow up with AGW in relation to product classification of ‘spritz’ products. |

# Attendees

## Attendees list

| Organisation | Attendees |
|---|---|
| ATO | Emma Butler (Chair), Small Business, Excise Experience |
| ATO | Angelo Didone, Small Business, Excise Experience |
| ATO | Brian Geovanovich, Small Business, Excise Experience |
| ATO | Caroline Hill, Small Business, Excise Experience |
| ATO | Claudia Bianco, ATO Corporate |
| ATO | Kimley Vacher, Small Business, Excise Experience |
| ATO | Michael Brooks, Small Business, Excise Experience |
| ATO | Michael Hughes, Small Business, Excise Experience |
| ATO | Naomi Schell, Small Business, Excise Experience |
| ATO | Rufina Maurovic, Small Business, Excise Experience |
| ATO | Shaun Wicks, Small Business, Excise Experience |
| Alepat Taylor | Frank Ciampa |
| Australian Distillers' Association | Christian Young |

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|---|---|
| Australian Border Force | Alex May |
| Australian Border Force | Kate Theodore |
| Aldi Stores | Adam Willacy |
| Australian Grape and Wine Incorporated | Lisa Scott |
| Brewers' Association of Australia | Amanda Watson |
| Campari Australia | Robert MacKenzie |
| Cider Australia | Warwick Billings |
| Coca Cola Amatil | Karen McCoy |
| Coles | George Nikolaou |
| Coopers Brewery | Brad Grunert |
| Coopers Brewery | Daniel Davila |
| Diageo Australia | Prathish Seevaratnam |
| Endeavour Group Limited | Priyanka Nagpaul-West |
| Good Drinks Australia | Matt Morisey |
| Independent Brewers' Association | Kylie Lethbridge |
| Lion | Sonja Icanovski |
| Mainfreight Warehousing | Andrew Robinson |
| Manildra Group | Debbie Forster |
| Metcash | Paul Onley |
| Pernod Ricard | Diane Cooper |

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|---|---|
| Samuel Smith and Son | Vanessa George |
| Suntory Beverage and Food Australia Pty Ltd | Victor Yee |
| Pernod Ricard | Diane Cooper |
| Treasury | Caitlin Payne |
| Treasury | Juyeon Lee |
| Treasury | Liz Jaspers |
| Treasury Wine Estates | Lauren Baruta |
| Vok Beverages | Rebecca Tolhurst |
| Wilmar BioEthanol | Travis Hardy |

# Apologies list

### Apologies list

| Organisation | Member |
|---|---|
| Angove's Proprietary | Victoria Angove |
| Asahi Group Holdings | Paul Jackson |
| Australian Border Force | Kimberlee Clydesdale |
| Brown Forman Australia | Jorge Jiminez |
| Spirits and Cocktails Australia | Sasha Grebe |
| Tarac Australia Pty Ltd | Robert Pelton |
| Wine Australia | Ned Hewitson |

QC 105614

# Alcohol Stakeholder Group key messages 30 July 2024

Key topics discussed at the Alcohol Stakeholder Group meeting 30 July 2024.

**Published** 21 October 2024

## Group governance

### Integrity declaration

Members were advised of the introduction of an integrity declaration for all consultation groups., A copy of the declaration will be provided to members by email and will need to be completed and returned prior to the first meeting in 2025.

Integrity declarations are required to be signed annually by primary members of the group, as well as by proxy members at meetings. They are not required to be completed by Commonwealth members, who are covered by other Australian Public Service guidelines.

### Annual review

An annual review is currently being conducted as required for all consultation groups to ensure relevant representation of industry organisations and associations. Ongoing engagement is a factor in membership consideration.

### Charter

The Alcohol Stakeholder Group (ASG) charter has been updated to include the integrity declaration, formatting updates and a draft was provided with the meeting papers.

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| **Action item** | ASG Charter |

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| **Responsibility** | Rowena Troth, Secretariat |
| **Description** | Rowena Troth to liaise with Annalisa LoBasso regarding feedback on the draft charter. Following consultation, an updated draft charter will be circulated to members for endorsement out of session. |

# 2023–24 reflections and 2024–25 compliance focus areas

## Wine equalisation tax

The wine equalisation tax (WET) system is operating largely as intended. Over $1 billion was collected in 2022–23 with approximately 3,600 clients and this number has been stable over time. The 2020–21 tax gap estimate was 2.8% or $31 million which is consistent with previous years and suggests a high level of compliance. The 2023–24 period is reasonably stable in terms of the WET system, however we are interested to hear feedback from industry. Compliance focus areas for 2024–25 will be like 2023–24 which included monitoring for potential business activity statement (BAS) fraud using WET labels, aiding 'New to WET' clients, targeted compliance work based on data-based insights and testing compliance with the 2018 legislative amendments.

## Alcohol excise

The system is largely operating as intended, however illicit alcohol behaviour continues to pose a risk to revenue collection and community confidence in relation to health effects of drinking unsafe, illicit products. Alcohol excise collections for 2022–23 was approximately $7.5 billion, with around 3,500 alcohol excise clients. The 2021–22 Alcohol Net Tax Gap, comprising excise and customs duty, is approximately 9.1% and $745 million. Large value illicit alcohol activities in the shadow economy is the key contributor to the tax gap making up approximately 88%, or $660 million. The overall tax gap trend has been steady at around 9% for the last 5 years.

The ATO's implementation of the Contemporary Excise Experience project was a significant change for alcohol excise clients, enabling online lodgments and visibility of accounts, as well as built-in checks

for example, to cap claims for the Alcohol Manufacturers' Remission (AMR). Automated lodgment reminders for monthly and quarterly lodgers commenced in March 2024. Two draft legislative determinations were recently published.

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| **Action item** | Online lodgment |
| **Responsibility** | Nathan Lindemann, Excise Experience |
| **Description** | Excise Centre to examine online lodgment for a potential resolution of issues where a weekly return is lodged before the end of the period. |

Compliance focus areas for 2024–25 will include continued web content updates and provision of education to 'New to Excise' clients. This program ensures that clients are aware of obligations in setting up their business, and a later contact in relation to the running of their business. The Excise Client Manager (ECM) program will be expanded, which provides assurance for our largest payers to provide one-on-one support and engagement. Excise Centre continues to monitor AMR claims to identify trends and patterns of non-compliance, particularly where there are shared premises with other licensed manufacturers. A firmer risk-based approach will continue in relation to assessment of authorisations, including periodic settlement permissions and greater use of financial securities. Where more complex matters are involved, there will be targeted review and audit activities. Insolvencies are occurring in the alcohol excise industry, as with other industries, and the Excise Centre is proactively contacting administrators to ensure that excise obligations are considered. Issues for administrators include how they deal with stock on hand and equipment. Excise Centre works with other areas of the ATO to manage debts and insolvencies. The ATO will continue to provide updates to the ASG and direct email contact to assist clients to meet their obligations.

## Illicit alcohol

Illicit alcohol remains a priority risk. We have continued the 'retailer visits' program, which was expanded to include clubs, nightclubs and hospitality venues. These visits provided an opportunity to educate retailers about illicit alcohol risks and to collect intelligence about potentially illicit alcohol products being supplied to retailers and venues. In addition to under-reporting of excise duty, we have seen instances of improper manufacturing processes, as well as issues

around the use of concessional or denatured spirit being diluted or flavours added. To treat the illicit alcohol risk, we have worked with other government agencies, including state and territory law enforcement. For example, members were reminded of the recent media commentary on an enforcement activity on a distiller conducted by Victoria Police, where Excise Centre staff attended as subject matter experts.

An issue in lodgment of returns was noted, where a second return was incorrectly lodged for the same week, with the second return defaulting to the next period. Excise Centre staff will investigate this.

## Deregulation new measures

Royal Assent for the *Excise and Customs Legislation Amendment (Streamlining Administration) Act 2024* was received on 28 June 2024, with amendments to respective regulations registered on 20 June 2024.

Members were advised by email on 4 July of updated ato.gov.au content. The Excise guidelines for the alcohol industry will be updated soon and members will be advised of their completion.

Changes to legislation because of the new measures from 1 July 2024 included:

- Excise and Customs licence holders will no longer need to renew licences or pay a licence fee. Due to the late passage of the law, some excise equivalent goods warehouse (EEG) licence fees were paid for the 2024–25 financial year however, these have since been refunded.
- From 1 July, clients can apply for entity-level licences. Previously, multiple licences were required where an entity had multiple premises. Changes now mean that these can be consolidated into one licence with an attached schedule providing details of the various premises. Clients will be required to apply as these will not be automatically issued.
- General Movement Permission (GMP) is available to allow clients to move goods from any of your licensed premises to any other premises that are licensed to receive goods of that kind. These are optional and can be in addition to other permissions. Previously the law focussed on movement permissions specifying details of both

premises. A consideration of granting a GMP will be that there are adequate controls in place to account for goods being moved.

- We will be publishing a public register of licence holders providing the name and Australian business number (ABN) of all clients holding an excise or EEG licence. The register will be updated monthly to provide clients with a reference point for potential engagement for movement and storage of goods. A link to the register will be provided to members.
- The entitlement to claim excise refunds for excise duty paid on or after 1 July 2024 has been extended from 12 months to 4 years to align with customs duty and other indirect taxes.

Implementation of the measures will continue over the coming months. The package is the result of many years of advocacy from the ATO and industry and members were thanked for their support and engagement through the process.

Further details of the entity level licensing and GMPs was provided. As the legislation has only recently been passed, members noted that they would now consider optional licensing changes.

Members raised several queries and the following were confirmed:

- Controls currently required for licences would still be required for each entity under entity level licensing, for example, in relation to key personnel or site changes.
- The public register would provide enough information for clients to make initial contact with other licence holders.
- Entity level licences relate to entities under one ABN.
- To be considered for a GMP, the client is required to hold a licence. Further, if granted a GMP only allows the client to move goods from premises covered by their licence to any other premises that are licensed to receive goods of that kind.

Members were generally supportive of the introduction of new measures. Any member queries relating to the implementation of the new measures should be directed by email excise.experience@ato.gov.au

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| **Action item** | Alcohol excise licence population |

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| **Responsibility** | Michael Hughes, Excise Experience |
| **Description** | Excise Centre to provide further detail, if available, to members regarding the number of clients in different categories of alcohol excise licences in the excise system. |

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| **Action item** | Public register |
| **Responsibility** | Jill Tanner, Excise Experience |
| **Description** | Excise Centre to advise members of the likely timing that the public register will be updated each month to allow for clients to include in their governance processes. |

## ATO technical advice

Members were notified of changes in the Alcohol Excise Technical team.

A paper from the 2022 ASG meeting gave a view on the addition of water to beer, cider or perry. This has been redrafted as, Draft Excise Determination ED 2024/D1W *Alcohol excise: the addition of water to beer* and Draft Wine Equalisation Tax Determination WETD 2024/D1 *Wine equalisation tax: the addition of water to cider or perry*.

The drafts were issued to members for consultation on 12 June 2024, with a due date for submissions of 12 July 2024. Several submissions were received and the ATO is working through the feedback. A concern was raised relating to the proposed date of effect and members were advised that the ATO will be taking a prospective compliance approach, with compliance resources not allocated until after December 2024.

At this stage, there is no set date of effect, but members will be informed about potential timeframes. Members expressed disappointment at the short timeframe between consultation dates and the proposed date of effect and the potential unintended consequences of the drafts on alcohol treatment. Members were encouraged to provide feedback to the ATO to ensure that all aspects associated with the ATO view were considered and investigated.

Members were advised that the Class of Persons Legislative Instrument was due to sunset in April 2025. This related to section 77FE of the *Excise Act 1901* regarding entities entitled to obtain spirits at a free rate of duty for specific purposes. The draft instrument is expected to issue for public consultation in mid to late August 2024. Potential changes may include the introduction of limits on the amount that is able to be obtained by each Class of Person, which is currently unlimited.

## Industry updates – roundtable

The Independent Brewers Association (IBA) advocated for industry relief from biannual indexation rate increases. The IBA appreciated the introduction of deregulation new measures but noted that there continues to be a growing number of insolvencies and liquidations in the craft brewing industry.

Vok Beverages expressed interest in more regular updates, particularly in relation to illicit alcohol.

The Australian Distillers' Association (ADA) thanked the Excise Centre staff who attended the annual ADA conference and acknowledged the assistance provided to members over many years by Margaret Whelan. They also expressed disappointment in the upcoming excise rate indexation, with Australia now the third highest taxing country of alcohol products. Members were advised that the ATO is happy to present on excise matters at conferences or national conventions, where staff are available.

A member queried the ATO's resourcing in illicit alcohol activities and was advised that the Excise Centre currently has approximately 6 staff solely working on illicit alcohol risk mitigation, with support from other areas in the ATO, as well as leveraging off work with other areas of the government and state and territory organisations. Mitigating the illicit alcohol risk is a priority for the ATO and other government agencies. Interest in other measures raised during earlier deregulation consideration was expressed and whether they would be introduced was queried. Members were advised that a large package of measures was introduced, and Treasury continues to review all taxation settings for consideration however, any policy changes are a matter for government and subject to prioritisation.

A member expressed interest in bi-annual meetings. Also noted was a reduction in alcohol sales with one product down by 35% and a move

to cask sales and cheaper alcohol as well as an increase in ready to drink products was mentioned. Another member noted the reduction in alcohol sales as well and expressed disappointment with the issue and date of proposed effect of the draft determinations.

Support was expressed for deregulation measures and the potential introduction of limits relating to Class of Persons, an issue that Wilmar has advocated for.

The work over the last year on deregulation new measures was noted by Treasury and they expressed interest in ongoing feedback from the alcohol industry. Members showed appreciation for this significant work carried out by Treasury, ATO and Australian Border Force colleagues in relation to the introduction of deregulation new measures.

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| **Action item** | Frequency of ASG meetings |
| **Responsibility** | ASG members |
| **Description** | Members to advise the secretariat of interest in the potential introduction of biannual ASG meetings. |

# Other business

## Excise Client Management – Tier 2

Members were reminded of discussions at the 2023 ASG meeting regarding the expansion of the current ECM program to a wider group of clients. The next tier of client management would not be on a one-to-one basis as with Tier 1 but would instead provide for a small team of Adelaide-based staff to be a single point of contact for selected clients. Excise Centre will be contacting those clients for further discussion about the proposed detail of that expansion which would provide a level of service but more importantly, improved confidence and assurance in relation to revenue protection.

# Attendees

### Attendees list

| Organisation | Attendee |
| --- | --- |
| ATO | Tony Poulakis (Chair), Small Business |
| ATO | Anthony Barnard, Small Business |
| ATO | Bennett Sandhu, Small Business |
| ATO | Brian Geovanovich, Small Business |
| ATO | Caroline Hill, Small Business |
| ATO | Claudia Bianco, ATO Corporate |
| ATO | Jill Tanner, Small Business |
| ATO | Lyn Nilsson, Small Business |
| ATO | Michael Brooks, Small Business |
| ATO | Michael Hughes, Small Business |
| ATO | Nathan Lindemann, Small Business |
| ATO | Paul Macklin, Small Business |
| ATO | Rufina Maurovic, Small Business |
| ATO | Sally Fonovic, Small Business |
| Accolade Wines | Annalisa LoBasso |
| Aldi Stores | Adam Willacy |

| | |
|---|---|
| Angove's Proprietary Ltd | Bob Smart |
| Asahi Group Holdings | Paul Jackson |
| Australian Border Force | Alex May |
| Australian Border Force | Kimberlee Clydesdale |
| Australian Border Force | Nikki Doan |
| Australian Distillers' Association | Paul McLeay |
| Australian Grape and Wine Incorporated | Lee McLean |
| Brewers' Association of Australia | John Preston |
| Campari Australia Pty Ltd | Ruth Golden |
| Cider Australia | Jane Anderson |
| Coca Cola Amatil | Karen McCoy |
| Coles Financial Services | George Nikolaou |
| Coopers Brewery | Brad Grunert |
| Endeavour Group Limited | Priyanka Nagpaul-West |
| Good Drinks Australia Ltd | Matt Morrisey |
| Independent Brewers' Association | Kylie Lethbridge |
| Lion | Jenny Tse |
| Metcash | Paul Onley |
| Pernod Ricard | Diane Cooper |
| Samuel Smith and Son | Vanessa George |

| | |
|---|---|
| Spirits and Cocktails Australia | Greg Holland |
| Taylor Ferguson Pty Ltd | Frank Ciampa |
| Treasury | Caitlin Payne |
| Treasury | Isaac Rosser |
| Treasury | Liz Jaspers |
| Treasury | Zoe Chalmers |
| Treasury Wine Estates | Catherine Dishon |
| Vok Beverages | Rebecca Tolhurst |
| Wilmar BioEthanol | Trevor Barr |

# Apologies

### Apologies list

| Organisation | Member |
|---|---|
| ATO | Margaret Whelan, Small Business |
| ATO | Naomi Schell, Small Business |
| Angove's Proprietary Ltd | Victoria Angove |
| Brown-Forman Australia Pty Ltd | Jorge Jiminez |
| Cider Australia | Warwick Billings |
| Diageo Australia Ltd | Rebecca Carter |
| Good Drinks Australia Ltd | Phil McClintock |
| Lion | Sonja Icanovski |

| | |
|---|---|
| Mainfreight Warehousing | Andrew Robinson |
| Manildra Group | Debbie Forster |
| Pernod Ricard | Stuart Wood |
| Samuel Smith and Son | Georgina Staker |
| Tarac Technologies | Robert Pelton |
| The Drinks Association | Georgia Lennon |
| Wine Australia | Ned Hewitson |

QC 103224

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