




# Application for a licence to brew on premises

How to complete your Application for a licence to brew on premises. NAT 5904

**Last updated** 13 May 2021

These instructions will help you complete your [Application for a licence to brew on premises \(NAT 5904, PDF, 395KB\)](#) .

## When to use this application

Use this application to apply for an excise licence to provide commercial facilities or equipment to the public, for the production of beer for non-commercial purposes.

Licensed premises of this type are commonly called 'BOPS' (brew on premises shops). The public can use these facilities and equipment to make their own beer.

You must be licensed before you undertake the above activity. If you already hold an excise licence for a different activity, you must complete a new application for additional activities.

If you are applying for a licence for the first time, or for a different licence type, [contact us about excise and EEG's](#) to discuss your circumstances before completing your application.

## How we assess your application

We decide if you are a fit and proper person to hold an excise licence and may check whether you have been convicted of a criminal offence.

For companies, we will also check that a company is fit and proper to hold the licence and that the following people who would participate in the management or control of the company or premises are fit and proper persons:

- directors
- officers
- shareholders
- managers or supervisors
- employees.

For partnerships, we will check that all the partners are people who are fit and proper to hold a licence.

We will check whether you are an associate of a person, or a company, that is not fit and proper.

We will also consider other factors, including if:

- you have, or have available to you, the skills and experience required to carry out the activity that would be authorised by the licence
- the physical security of the premises is adequate, having regard to the nature of the premises, the type and quantity of the goods and the procedures used to ensure the goods' security on the premises
- the plant and equipment to be used at the premises is suitable, with regard to the type of goods and the nature of the premises
- you will have a market for the goods
- you are able to keep proper records for our audit purposes
- it is necessary to refuse to grant the licence to protect revenue.

## **Completing your application**

- You must provide the additional information described in these instructions when you lodge your application.
- Answer all questions.
- Place X in all applicable boxes.

## **Section A: Applicant details**

### **Question 1**

Provide the legal name and trading name of the individual or business applying for the licence and the relevant Australian business number (ABN) or tax file number (TFN).

It is not compulsory for you to provide your ABN or TFN but it will help us process your application promptly.

Where possible, we like to do business with you online. If you would like to receive correspondence by email, provide an email address here.

#### **Trusts**

If the application is made for a trust, the applicant is the trustee and the ABN is the trustee's ABN in its capacity as trustee for the trust.

### **Question 2**

Indicate whether your business is a small business entity, that is, your business turnover (aggregated turnover) is less than \$10 million. If you are entitled to the small business concession, you can choose between weekly or monthly settlement of your duty liability.

#### **Find out more**

- [Guide to small business entity concessions](#)

### **Question 3**

Describe the business you are intending to operate and your proposed start date for operations. Be as specific as possible as this will assist us to make a decision on your application more quickly.

### **Question 4**

Indicate if you hold, or intend to acquire, a State liquor licence.

## **Section B: Bank account details**

### **Question 5**

Complete this section if you expect to receive a refund of excise duty. The bank account must be held in the name of the applicant.

## **Section C: Authorised contact details**

### **Question 6**

Provide the name, position and contact details of the people who are authorised to provide more information about this application or the operation of the business after we have granted a licence. This could be yourself as the applicant, or other people you nominate. Provide an email address if the authorised contacts would like to correspond with us by email.

## **Section D: People involved in the management of the business**

Before granting a licence, we need to do some background checks. We may ask you, or any of the individuals nominated in this section, to complete a Fit and proper person declaration (NAT 74815) form.

Some may also need to complete a consent to criminal history record check form and provide the necessary identification documents.

We will advise who needs to complete these forms after we receive your application.

### **Question 7**

Provide details of the people who will manage or control the business that is applying for the licence. This could include officers or directors of a company or partners in a partnership.

Also provide details of anyone who is responsible for daily decision making or maintenance of records on the:

- quantity of goods manufactured
- storage of the goods
- sale or disposal of the goods
- receipt and dispatch of the goods.

### **Question 8**

We must also consider your associates before granting a licence. To do this we may need to do background checks on the people and entities you are associated with (within the meaning of the *Income Tax Assessment Act 1997*) that have influence in your business.

#### **Find out more**

- [Contact us](#)

## **Section E: Premises**

You must attach an A4 size copy of the site plan of the premises. The plan needs to:

- be accurate and complete
- be drawn to scale
- clearly describe and define the area where the beer will be brewed.

The area to be licensed must be defined by shading. This is where manufacturing and storage must take place and is referred to as 'the establishment'.

The plan must also clearly show the location of the building in relation to surrounding streets and adjoining buildings.

### **Question 9**

If we have already issued an establishment identification number for these premises, quote that number in this section of the application. If the premises are not already licensed, then an establishment identification number will be issued with the licence.

### **Question 10**

You must provide a name for your premises as this will become your establishment name. This could be the common name used within your business to describe the premises.

### **Question 11**

Provide the street address of your premises.

### **Question 12**

Provide details and photos of your premises so we can assess if they are suitable to be licensed.

The type of information we need includes:

- the construction materials used for floors, walls, ceilings and doors
- the number of storeys in the building
- the number of buildings
- the type of boundary fences
- details of fire alarms, smoke detectors and sprinklers
- details of plant and equipment.

### **Question 13**

Provide details of the security you have in place so we can assess if your premises are suitable to be licensed.

The security standard we require is generally the same as the normal commercial standard.

The type of information you could provide includes:

- locks or bars on doors and windows
- burglar alarms, security lighting, security guard patrols or closed-circuit TV cameras that make it likely any unauthorised access will be noticed
- your surveillance system including monitoring the type and quantity of goods entering and leaving the site
- procedures to handle and retain information from your surveillance system
- your access control procedures, for example, limited distribution of keys and access swipe cards or codes
- your security procedures when breaches are detected, for example, whether a back-to-base system is activated.

Provide photos of the interior and exterior of the building, including all doors and windows, security systems, perimeter fencing, and major plant and equipment. Failure to provide comprehensive photos may delay us issuing your licence.

## Question 14

You must have right of possession and control over the premises. Indicate if you are the owner.

## Question 15

If you are not the owner, advise if you have a lease for the premises.

If you have a lease, provide the name of the owner, and the following details about the lease:

- all the parties to the lease
- the period of the lease
- if you, as the lessee, have sole access to and control of the premises. If you are **not** the only person with access to and control of the premises, list all the people who have and their terms of access.

We may ask you to provide a copy of the signed lease agreement.

If you do not have a lease for the premises, provide details of your arrangement with the owner including:

- the owner's name and contact details
- the period of your arrangement
- if you have sole access to and control of the premises. If you are **not** the only person with access to and control of the premises, list all the people who have and their terms of access.

## Section F: Manufacture of beer for non-commercial use

### Question 16

Provide details of the type of beer products, as well as the total quantity of each of those products, you expect to manufacture in any 12 month period.

### Question 17

Provide details of the skills and experience you have available to enable you to carry out the activities indicated at question 16. You or

your employees may have the skills and experience, or you may have engaged a consultant or business associate to work alongside you.

Include details of:

- experience in the activity indicated at question 16
- educational qualifications relevant to the activity indicated at question 16
- experience in dealing with excise matters, including record keeping
- previous dealings with us about the payment of excise duty
- relevant knowledge of the industry.

### **Question 18**

Provide details of how you will test the alcoholic strength of your products, for example using a hydrometer and formula.

### **Question 19**

Provide details of the number of fermenter vessels and the capacity in litres of each.

## **Section G: Excise payment details**

### **Question 20**

If you will be responsible for paying the excise duty or lodging excise returns on a periodic basis, after the goods are entered for home consumption, answer 'Yes' to this question.

If you are not responsible for paying the excise duty or lodging excise returns, answer 'No' and provide details of the person or entity who is responsible. If an individual is responsible, complete question (a), if an entity is responsible, complete question (b).

We will only contact those nominated here for more information about the payment of excise duty. We will not contact them about other aspects of your application.

### **Question 21**

If you are eligible for the small business entity concession, indicate whether you are applying for weekly or monthly settlement of your

liability.

If you are ineligible for the small business entity concession, you must choose weekly.

## **Question 22**

Indicate the day you would like to lodge your weekly excise return and pay excise duty.

## **Question 23**

We recommend you obtain commercial insurance which includes an amount to cover any excise duty payable in the event of theft or loss of your excisable products.

If you are unable to account for products on which excise duty has not been paid, you must pay an amount equal to the excise duty payable on that product. For example, we consider products stolen from your premises as unaccounted for.

## **Section H: Recording systems**

You need to maintain detailed and accurate records in order to meet your excise obligations and for our audit purposes. These records should document your manufacturing processes, track and account for your stock and record payments of excise duty.

## **Question 24**

Indicate if your records include those items listed.

## **Question 25**

Describe the record keeping system you intend to use for your excisable goods. Tell us if your record keeping system will be paper-based or electronic. For example, you may intend to use a manual ledger, a spreadsheet or a commercial accounting software package. If you will be using an electronic system tell us how you will back-up these records.

We may ask you to provide sample pages of the record keeping system you intend to use.

**Find out more**

- [Contact us](#)

## Declaration

You, or a person who is your agent, must sign the declaration.

If you lodge this application via Online services for business, your online credential will be accepted as your electronic signature. You won't need to sign the declaration on the application form.

For more information, see [Primary contacts and authorised contacts](#).

## Lodging your application

Before you lodge your application form, make sure you have:

- completed all the relevant sections
- included
  - completed **Fit and proper person requirements declaration** (NAT 74815) forms for people involved in the management of your business or premises
  - an A4-size copy of the plan of the premises, with the proposed area of manufacturing and storage clearly outlined in red.

### Next steps

- [Lodge via Online services for business](#)
- [Lodge by mail](#)
- [Tracking the progress of your application](#)

## Lodge via Online services for business

If you use Online services for business to lodge your application, it will be actioned faster than if you lodge by post. You can also track the progress of your application.

Follow these steps to lodge via Online services for business:

1. save the completed application as a PDF (portable document format) on your computer
2. log in to Online services for business

3. select **Communication** from the top menu bar, then **Secure mail**
4. select **New**
5. select **View more topics** from the 'Topic' list, then select **Excise** from the 'Other topics' list
6. select **Alcohol, fuel and petroleum products, tobacco, duty-free store** from the 'Subject' list
7. attach your application form, the plan of the premises as described above and any other attachments
8. complete the **Contact details** section and tick the **Declaration box**
9. select **Send**.

You'll receive a receipt number once you've lodged your application.

For help with lodging your application through Online services for business, phone us on **13 28 66**.

## Lodge by mail

Alternatively, you can mail your completed application to:

**Australian Taxation Office**  
**PO Box 3514**  
**ALBURY NSW 2640**

## Tracking the progress of your application

If you lodged your application through Online services for business, you can track the progress of your application using **Your dealings** under the **Communication** menu.


## Service standards

You can expect a decision on your application within 28 days of us receiving all the necessary information.

If your application is incomplete, we'll contact you for more information. If the information isn't provided within a reasonable period of time, we may refuse your application. We'll ask you to reapply when you can provide the information we need.

## More information

If you need help lodging, are applying for a licence for the first time, or need more information about applying for an excise licence, you can:

- contact us by phone
- email us at [Alcohol@ato.gov.au](mailto:Alcohol@ato.gov.au) 
- refer to [Excise on alcohol](#)

QC 16931

## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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