# Attachment 1: Legal alcohol trading guidance on the web

Products Pricing Resources Enterprise What's new Log in

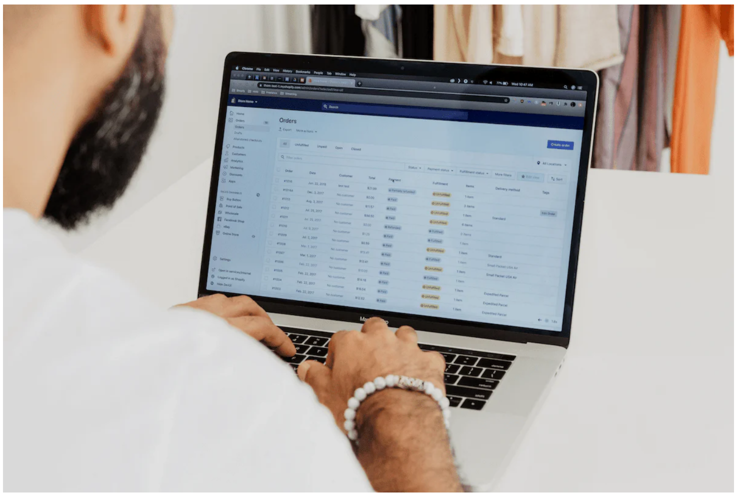
SELL DRINKS ONLINE

## Start, run, and grow your drink business

Get the training, tools, and support you need to build the drink business you've always wanted.

Enter your email address Start free trial

You agree to receive Shopify marketing emails.

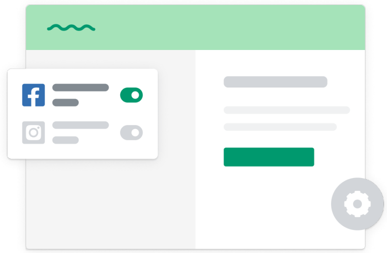


## How to sell drinks online in just 5 steps

1. Create your online store

2. Set up your product pages

3. Select your apps and sales channels



4. Pick your payment gateway

5. Market your drink store

Build up your online drink store's customer base through tried and true ecommerce marketing strategies.

## Everything you need to sell drinks

### Free resources

Learn at your

### Professional tools

Create an

own pace with on-demand courses from Shopify Academy, and with other business owners on the Shopify Community forums. Find answers to your questions on the Shopify blog, or in our comprehensive guides.

online drink store that reflects your unique brand with over 70 customizable and responsive themes. Efficiently manage your inventory and process customer orders all from one unified dashboard.

## Smart marketing

Grab your customers' attention with targeted marketing campaigns on social media and Google. Make sure customers can find your drink store by using Shopify's built-in SEO tools and integrated blogging.

## Award-winning support

Shopify support is available 24/7, no matter which plan you're on. You'll also have access to help docs, webinars, blog posts, and online courses to guide you along the way for your drink business encounters.

# Learn more about selling drinks

## How do I sell drinks online?

## Where can I sell drinks online?

You can sell drinks online right from your Shopify website, connect your store to third-party platforms and integrate it to your social media accounts. For example, if you have a strong following on Facebook, you can start selling your products to your customers through your Shopify site from your Facebook page. If you have a physical store, food cart or sell at events, the **Shopify POS** system can sync your offline sales with your online sales so you can keep track of your revenue.

## Can I sell drinks on Shopify?

Of course! You can sell your drinks products and deliver them to local or global customers, all through your Shopify website.

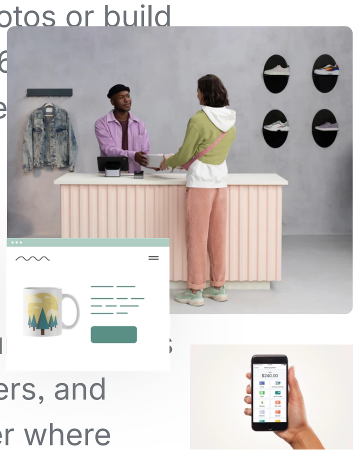
## How do I price drinks?

You can price drinks by using the manufacturer's recommended retail price by considering costs, packaging, delivery and what profit margin you are hoping for. Check out **Shopify's profit margin calculator** for pricing ideas.

margin calculator for pricing ideas.

## Powerful apps

Showcase your drinks with professionally edited photos or build customer loyalty with rewards programs. With over 6 options in the Shopify App Store, you can customize experience and test for success.



## Sell everywhere

Sell your drinks online, in-person, and wherever you are. Quickly accept payments, view sales, fulfill orders, and track inventory with the Shopify POS app—no matter where you sell.

# Scalable pricing plans

For drink businesses at every stage and size

Pay monthly | Pay yearly (save 25%)

$1/month for first 3 months

$1/month for first 3 months

$1/month for first 3 months

# Analysis of the Australian Alcohol Import / Export Market

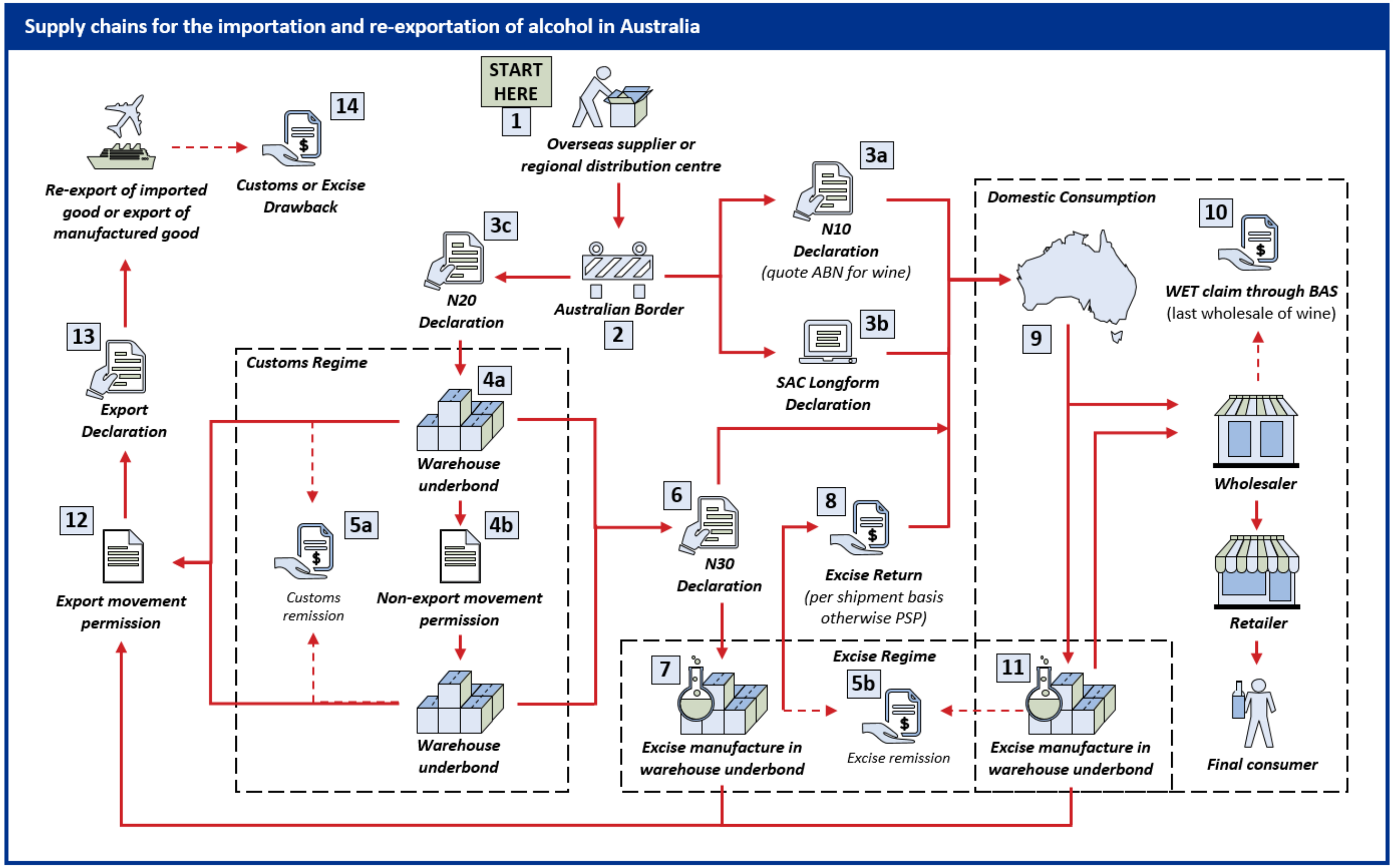
**Department of Home Affairs**

30 June 2019
KPMG.com.au

# B. The Alcohol Supply Chain

The following graphic demonstrates the possible end-to-end supply chains for the import and re-export of alcohol products into Australia. Specific steps in the process are numbered in the graphic and described in the following table.

*Figure B1. Alcohol supply chains which cross the border*



## Steps in the Alcohol Supply Chain

The following table expands on the specific steps identified in the above alcohol supply chain graphic.

*Table B1. Alcohol supply chain steps explained*

| Ref | Alcohol Supply Chain Steps |
|---|---|
| 1 | **Overseas supplier or regional distribution centre**<br>Alcohol goods are acquired from an overseas supplier for import into Australia. The goods might come directly from the country of the international supplier, or pass through a regional hub (e.g. Singapore). Some companies use regional hubs to distribute their product while others might also transform or bottle their product in the hub. The use of regional hubs can effect country of origin claims with implications for preferential *ad valorem* customs duty treatment if the goods undergo 'substantial transformation'. |
| 2 | **Arrival in Australia**<br>The imported alcohol goods arrive at the Australian border, are unloaded from the vessel/aircraft, and are immediately subject to customs control. |
| 3a | **Import Declaration (N10 Form)**<br>Importers lodge a Nature 10 for their alcohol goods to be cleared immediately into home consumption. When completing the document importers must declare the tariff classification, country of origin, customs value (derived from different valuation elements) and a description of the goods (quantity, units, alcohol strength etc.). At the time of preparation and lodgement of the Nature 10, the ad valorem customs duties, excise equivalent customs duties and GST amounts payable to Customs are calculated for payment prior to release of the goods.<br>While WET is payable on imported wine at the time it is imported, many importers are able to quote their ABN in their declaration and defer the WET to a later stage in the distribution process. |
| 3b | **Import Declaration (Self-Assessed Clearance)**<br>Importers of alcohol goods valued up to $1,000 can also choose to complete a Longform Self-Assessed Clearance Declaration to have their goods released from Customs Control into domestic consumption (duties and GST will still be payable). |
| 3c | **Import Declaration (N20 Form)**<br>Importers intending to warehouse their imported alcohol goods in a customs licensed warehouse before clearing them from customs control are required to lodge a Warehouse Declaration (Nature 20). |
| 4a | **Warehouse underbond**<br>Goods entered on a Warehouse Declaration may be held indefinitely at a warehouse without payment of the ad valorem customs duty, excise equivalent customs duty or GST, until the goods are entered into domestic consumption, moved into the excise regime for manufacture or exported. Warehoused goods require permission to be moved. |
| 4b | **Non-export movement permission**<br>A non-export movement permission is needed to move the bonded goods from one licensed warehouse to another (e.g. another party's warehouse). |

| Ref | Alcohol Supply Chain Steps |
| --- | --- |
| 5a | **Customs Remission**<br>If excise equivalent goods will not be delivered into domestic consumption, remissions (waivers) of the ad valorem and excise equivalent customs duty liability can be claimed via NAT 73478. This will occur in situations where there has been a change in the nature of the product. It might be that they have been, or will be destroyed, that they are no longer fit for human consumption, or they have deteriorated or been damaged (e.g. product evaporation). |
| 5b | **Excise Remission**<br>Once in the excise regime, only remissions (waivers) of the excise duty can be claimed. Claims are still made via NAT 4289 for alcohol goods that will not be delivered into home consumption due to a change in their nature. |
| 6 | **Import Declaration out of Warehouse (N30 Form)**<br>An Import Declaration out of Warehouse (Nature 30) must be lodged in order to:<br>• deliver the customs warehoused goods into home consumption – this requires the payment of customs/excise equivalent duty liability before delivery into home consumption, alternatively, payment is made via a weekly N30; or<br>• report the movement of imported excise equivalent goods to the excise regime for the manufacture of excisable goods in a dual licensed customs and excise warehouse (using treatment code 444) – the ad valorem customs duty and import GST are payable at this point, and transfers the excise equivalent customs duty to the excise regime (for later payment). |
| 7 | **Manufacture underbond (outside domestic consumption)**<br>Imported alcohol goods are transformed in a dual licensed customs and excise warehouse whilst still being held underbond. Most commonly, high strength bulk spirits (usually at 80% abv approximately) are imported for the purpose of (a) blending into RTDs or (b) diluting/'breaking down' into full strength spirits at 40% abv or less. Breaking down constitutes excise production for excise purposes.[24] The resulting products can then be re-exported or enter into domestic consumption. |
| 8 | **Excise Return**<br>Alcohol goods that are transformed in a dual licensed customs and excise warehouse for importation are required to pay their excise liability before entering domestic consumption. This can be done on a per shipment basis through form NAT 4285 or, alternatively, through a periodic settlement permission (PSP) which is usually settled weekly. |
| 9 | **Goods Enter Domestic Consumption**<br>Once goods have cleared customs they enter into domestic consumption and can then follow standard wholesale/retail business supply chains to end up in the hands of consumers. Alternatively, the imported products that have been entered for home consumption can still be used for domestic manufacture, though this is not common. |
| 10 | **WET Claim**<br>Having deferred the WET tax credit through the supply chain, the last wholesale supplier charges the WET amount on their sale and returns this amount to the ATO via normal business activity statements (BAS), while claiming a WET credit on their initial supply. |

[24] See, Australian Taxation Office, *Excise Ruling 2012/1*: the meaning of the expression 'manufactured or produced' for the purposes of the Excise Acts.

| Ref | Alcohol Supply Chain Steps |
|---|---|
| 11 | **Manufacture underbond (in domestic consumption)**<br>Even after entering domestic consumption, imported alcohol can still undergo additional manufacturing while under bond to be transformed into new product. While this is unlikely to be common practice (as it more administratively burdensome than manufacturing at step 7), the goods can then return to domestic consumption or be sent for export. |
| 12 | **Export movement permission**<br>An export movement permission is required to move excisable goods to a place of export (wharf, airport or depot). |
| 13 | **Export Declaration**<br>An Export Declaration must be completed to re-export imported alcohol goods or export manufactured alcohol goods. If the goods had not entered domestic consumption, the export declaration extinguishes any remaining customs duty or excise duty liabilities. |
| 14 | **Customs or Excise Duty Drawback**<br>Following the exportation of duty paid alcohol goods, a customs drawback (Form B807) or excise drawback (Form NAT 4287) can be lodged to obtain a drawback on the duty paid for where:<br>• those goods were treated, processed, or incorporated in other goods for export; or<br>• exported unused since importation. |