



Record keeping for excisable alcohol

Learn which records your business needs to keep if you hold an excise licence for alcohol products.

Record keeping as an excise licence holder



Records to keep if your business holds an excise licence for alcohol.

Record keeping for brewery operations



Records to keep if you operate a brewery that manufactures or stores excisable beer underbond.

Record keeping for brew on premises shops



Records to keep if you operate a brew on premises shop (BOPS).

Record keeping for alcohol distilleries



Records to keep if your business operates an alcohol distillery that manufactures spirits.

Record keeping for manufacture of other excisable beverages



Records to keep if your business manufactures and stores other excisable beverages (OEBs).

Record keeping for concessional spirits



Records to keep if your business manufactures, supplies, or uses concessional spirits.

Record keeping for fortified wine manufacturing



Records to keep if your business manufactures fortified wine, for all fortifying spirits received, stored and used.

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Record keeping as an excise licence holder

Records to keep if your business holds an excise licence for alcohol.

8 September 2023

Records you need to keep

General records for your alcohol business

Records of stocktake results

Records of information in your excise return

Records of refunds, remissions, and drawbacks

Records you need to keep

As an excise licence holder, you need to know the record-keeping requirements for your alcohol business, including:

- general record keeping for business
- record keeping for excisable alcohol.

Keeping accurate and complete records will help you meet your tax obligations as well as manage your business and cash flow. It is also a legal requirement.

You need to:

- keep the records required by us
- keep the records for the period advised by us (generally 5 years)
- make these records (and copies) available to us if we ask to see them.

If you cease to hold an excise licence, you must keep all records of your previous excisable alcohol business activities for the period advised on your licence.

You can **contact us** if you need further guidance or examples of appropriate records to meet your record-keeping requirements.

General records for your alcohol business

Most businesses that manufacture, produce, move or store excisable alcohol products need to keep complete and accurate records of:

- [stocktake results](#)
- [information included in your excise return](#)
- movement records where underbond goods are moved
- goods that are destroyed
- [refunds, remissions and drawbacks](#).

Records of stocktake results

You need to keep the following records for each stocktake:

- stocktake documents that reflect the stock counted and show the date of the stocktake
- records that show the stock on hand that you used to compare to the stocktake document
- documentation of the action taken, if needed, to correct any variance between the stocktake results and the stock-on-hand records
- copies of the documentation created to meet **movement permission** conditions for moving **underbond** excisable goods or **excise equivalent goods (EEGs)** between excise or customs-licensed premises or to a place of export
- approved applications for delivering excise duty-free samples and details of the approved samples delivered.

For more information, see [Stock control](#).

Records of information in your excise return

You need to keep records that prove the information you include in your excise return.

Excise return – records and information to keep

Examples of types of records	Information your records need to show
<ul style="list-style-type: none">• Detailed invoices or other documents you may produce related to moving the product for an internal sale or use.• Copies of<ul style="list-style-type: none">– returns for which payment is made	<p>Invoices should include:</p> <ul style="list-style-type: none">• a description of each excisable product• the number of packages

<ul style="list-style-type: none"> – claims for remission, refund or drawback. • Records of volume and strength testing. • Duty payment calculations. 	<ul style="list-style-type: none"> • the volume of each container • alcohol content • the date of invoice or other document • the date of delivery • supplier and delivery addresses.
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For more information on lodging your excise return, see [Lodging and paying – excisable alcohol](#).

Records of refunds, remissions, and drawbacks

You need to keep the following information to prove any remission you have claimed or applied, and for your [refund](#) and [drawback](#) claims.

Refund records

You need to keep different records depending on which type of refund you claim.

For refunds for goods returned to a licensed premises or to a person authorised by the manufacturer, keep records that show:

- when the excise duty was paid
- when the goods were returned
- what was returned
- that the goods have been destroyed or used in further manufacture.

For refunds that were claimed under the excise refund scheme for alcohol manufacturers, keep records that show:

- details of the excise duty paid
- you fermented or distilled at least 70% of the alcohol content of the product on which the refund is being claimed
- you meet the requirements of still ownership, for distilled products.

You should also keep information that demonstrates that you were legally and economically independent of any other entity claiming the alcohol manufacturer refund. We may ask to see these records.

For information on how to claim, see **Excise or refund or drawback**.

Remission records

There are a number of remission types. You need to keep different records depending on which type you claim.

If you claim a remission where the product is no longer suitable for sale, you need to keep records that show:

- the type of product
- why the product was no longer suitable for sale
- the date that the product became no longer suitable for sale
- approval from us to destroy product
- that you have destroyed the product.

If you apply a remission under the **Excise remission scheme for manufacturers of alcoholic beverages** you need to keep records that show:

- you fermented or distilled at least 70% of the alcohol content of the beverage that you have manufactured and entered into the Australian domestic market on which the remission was applied
- you meet the requirements of still ownership, for distilled products
- you are legally and economically independent of any other entity that has applied the remission in the financial year.

For more information about the term 'legally and economically independent', see Excise Ruling **ER 2023/1** – *Excise: the meaning of 'legally and economically independent'*.

If you supply alcohol under an **automatic remission** (that is, excise duty unpaid), you need to keep the:

- orders on official stationery
- Department of Defence form SP113 (orders from the Royal Australian Navy or Australian Military Forces).

These records need to show:

- confirmation that orders are for official use
- if the order is from diplomatic missions and consular posts, confirmation that the goods are for official or personal use.

Drawback records

If you submit an application for drawback of excise duty, you need to keep:

- a document that indicates that excise duty was included in the purchase price
- a copy of the bill of lading for the product being exported
- evidence that the goods have been exported.

For information, see:

- Excise or refund or drawback on how to claim
- Excise guidelines for the alcohol industry section 7 – *Remissions, Refunds, Drawbacks & Exemptions*.

Records for excise storage places

If you hold an excise storage licence, you need to keep:

- invoices and delivery documents that show details of the goods **received** on premises
 - type and quantity of goods received
 - the date received
 - where the goods were received from
 - duty payments, if applicable
- delivery documents that show goods **dispatched**
 - type and quantity of goods dispatched
 - date of dispatch
 - where the goods were sent to
 - whether the goods were sent underbond

- documents showing details of breakages and loss of products and any remissions claimed
- documents showing stocktake results.

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Record keeping for brewery operations

Records to keep if you operate a brewery that manufactures or stores excisable beer underbond.

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Records you need to keep

General records for your alcohol business

Records of stocktake results

Records of information in your excise return

Records of refunds, remissions, and drawbacks

Records for excise storage places

Records for brewery operations

If you manufacture and store excisable beer underbond, you need to keep detailed records of your operations. You need to:

- keep the records required by your licence
- keep the records for the period advised on your licence (generally 5 years)
- make these records (and copies) available to us if we ask to see them.

If you cease to hold an **excise licence** you must keep all records of your previously-licensed activities, for the period advised on your licence.

Most records required are those that you would normally use in your business operations. If your records don't meet the requirements, we may direct you to maintain specific records.

For more information on record keeping, see:

- **Record keeping for excisable alcohol**
- **Record keeping for business** – information about record keeping requirements that apply to all businesses

Manufacturing records for breweries

In addition to the general records for your alcohol business, if you operate a brewery you need to keep records that cover the entire **manufacturing process**, including:

- receipt of raw materials
- production process
- packaging
- stock on hand
- sales
- any movement of products
- where necessary the excise return lodgment and excise duty payment

The information should record the amount of excisable beer produced including all inputs, outputs and waste.

Brewery records and information to keep

Examples of types of records	Information your records need to show
Raw materials register recording:	The information needs to include: <ul style="list-style-type: none">• invoice number

<ul style="list-style-type: none"> • all raw materials moving into your excise-licensed premises • all raw materials used in production. 	<ul style="list-style-type: none"> • date, type and quantity of material received • opening stock quantity • date, type, quantity and batch number for the raw material used in production • closing stock quantity.
<p>Recipes of all products produced at your excise-licensed premises.</p>	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • product type • ingredients used – type and quantity • hops and other bittering agents used (for beer) • process of manufacture.
<p>Brewhouse records</p>	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • type of product being manufactured • details of equipment used, for example storage vessels, lauter tun, mash tun, kettle • batch number and date on which manufacture of the batch commenced • quantities of materials used • volume of water added to kettle • volume of liquid transferred to fermentation tanks • details of fermentation tanks used • details of losses incurred during transfer of product.
<p>Fermentation and storage records</p>	<p>The minimum details need to be:</p>

	<ul style="list-style-type: none"> • date on which liquid is transferred to fermentation tanks • volume of liquid transferred to fermentation tanks • quantity of yeast added to liquid • details of specific gravity measurements during fermentation • temperature at which specific gravity measurements are taken • fermentation tank details.
Bright beer register	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • the date and quantity transferred, if beer is moved to a storage tank after fermentation • whether the beer was filtered when being transferred • the date the beer was moved out of the tank for packaging • the quantity and temperature of beer moved for packaging • details of tanks used.
Packaging register	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • product type • date of packaging • packaging unit size, for example 330 ml bottles, 50 litre kegs • volume available for packaging including litres and alcoholic strength • total number of units packaged

	<ul style="list-style-type: none"> • packaging losses incurred.
Packaged product register	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • product type • package type and size • opening stock details and date • quantities of packaged stock as a running total • alcoholic strength of product • date on which product was moved to packaged stock • quantity of product moved to packaged stock • date on which product was moved out of store • quantity of product moved out of store • details of breakages and loss of products and any remissions claimed.

For more information, see:

- Beer manufacturer at brew on premises shops
- Excise guidelines for the alcohol industry section 10.3.4 – *Brew on premises shops*.

You can also contact us for further guidance or examples of appropriate records to meet the record-keeping requirements.

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Record keeping for brew on premises shops

Records to keep if you operate a brew on premises shop (BOPS).

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Records you need to keep

General records for your alcohol business

Records of stocktake results

Records of information in your excise return

Records of refunds, remissions, and drawbacks

Records for excise storage places

Records for brew on premises shops

As a brew on premises shops (BOPS) operator you need to keep detailed records of your operations. You need to:

- keep the records required by your licence
- keep the records for the period advised on your licence (generally 5 years)
- make these records (and copies) available to us if we ask to see them.

If you cease to hold an excise licence you must keep all records of your previously-licensed activities for the period advised on your licence.

Most records required are those that you would normally use in your business operations. If your records don't meet the requirements, we may direct you to maintain specific records.

For more information on record keeping, see:

- [Record keeping for excisable alcohol](#)
- [Record keeping for business](#) – information about record-keeping requirements that apply to all businesses.

Brew on premises shops records

In addition to the general records for your alcohol business, BOPS operators need to keep specific records. These records depend on the type and scale of your operations. The requirements listed below are a guide to the type of records or information you need to keep to account for all the excisable alcohol products that you're responsible for.

BOPS – records and information to keep

Examples of types of records	Information your records need to show
<p>Raw materials register recording:</p> <ul style="list-style-type: none">• all raw materials moving into your excise-licensed premises• all raw materials used in production.	<p>The information needs to include:</p> <ul style="list-style-type: none">• invoice number• date, type and quantity of material received• opening stock quantity• date, type, quantity and batch number for the raw material used in production• closing stock quantity.
<p>Recipes of all products produced at your excise-licensed premises</p>	<p>The minimum details need to be:</p> <ul style="list-style-type: none">• product type• ingredients used – type and quantity• hops and other bittering agents used (for beer)• process of manufacture.
<p>Brew sheets for customer brews</p>	<p>Details of customer brews:</p> <ul style="list-style-type: none">• customer identification details, for example name, address• date of brew

	<ul style="list-style-type: none"> • beer type (that is, the recipe name) • beer strength (derived from recipe and BOPS test brews) • beer quantity in litres (usually a standard 48 or 50 litre quantity).
Sample and test brew register	<p>Details of sample and test brews:</p> <ul style="list-style-type: none"> • brew identification details, for example brew number, type, date • raw materials used, to help with tariff classification (quantity and description, for example, 5 kg crystal malt) – these may be located on a recipe sheet • beer quantity in litres – usually a standard 48 or 50 litre quantity • beer strength (derived from recipe for sample brews; derived from another strength testing methodology for test brews) • remission approval or excise return if a test brew isn't destroyed.

You can also **contact us** for further guidance or examples of appropriate records to meet the record-keeping requirements.

For more information, see **Excise guidelines for the alcohol industry** section 10.3.4 – *Brew on premises shops*.

Record keeping for alcohol distilleries

Records to keep if your business operates an alcohol distillery that manufactures spirits.

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Records you need to keep

General records for your alcohol business

Records of stocktake results

Records of information in your excise return

Records of refunds, remissions, and drawbacks

Records for excise storage places

Records for distilleries

If you manufacture spirits, you need to keep detailed records of your operations.

You need to:

- keep the records required by your licence
- keep the records for the period advised on your licence (generally 5 years)
- make these records (and copies) available to us if we ask to see them.

If you cease to hold an excise licence you must keep all records of your previously-licensed activities, for the period advised on your licence.

Most records required are those that you would normally use in your business operations. If your records don't meet the requirements, we may direct you to maintain specific records.

For more information on record-keeping, see:

- Record keeping for excisable alcohol
- Record keeping for business – information about record-keeping requirements that apply to all businesses.

Distillery manufacturing records

In addition to the general records for your alcohol business, if you manufacture spirits you need to keep records that cover the entire manufacturing process, including:

- receipt of raw materials
- production process
- packaging
- stock on hand
- sales
- excise return lodgment and excise duty payment.

Distillery – records and information to keep

Examples of types of records	Information your records need to show
<p>Raw material register Only the primary raw material needs to be recorded:</p> <ul style="list-style-type: none"> • wine – for brandy and grape spirit production • fermentable starch and sugar – for fermentation processes associated with whisky and grain spirit or rum and molasses spirit production. 	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • invoice number • date, type and quantity of material received • opening stock quantity • date, type, quantity and batch number for the raw material used in production • closing stock quantity.
<p>Fermentation record Distillers will record many details as they monitor the fermentation process.</p>	<p>The minimum details need to be:</p>

	<ul style="list-style-type: none"> • batch identification details, for example, batch number, type • the quantity of fermentable product to be fermented (litres) • the specific gravity of the fermentable product, prior to fermentation and post fermentation • the quantity of fermented product (litres) transferred from the fermenter • the final strength of the fermented product.
Distillation record	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • date of distillation • still used (if more than one still on the excise-licensed premises) • identifying number of the charge (consecutive numbering system) • type of alcohol, for example, grape wine, sugar, grain • vessel identification number prior to input to still • quantity of alcohol to the still (litres) • strength of alcohol to the still • litres of alcohol to the still (litres × strength = LALs) • vessel identification number for spirit received from still • quantity of alcohol from the still to the receiving vessel (litres)

	<ul style="list-style-type: none"> • strength of alcohol from the still • litres of alcohol from the still to the receiving vessel (litres × strength = LALs).
<p>Bulk storage register</p> <p>There must be an audit trail that traces underbond excisable product as it moves in and out of bulk vessels.</p>	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • movements from the still to a vessel • movements between vessels • movements to the still (re-distillation where there is a corresponding Distillation Register entry) • movements out to packaging • underbond movements in or out • feints destroyed • manufacture for example, mixing with other ingredients such as caramel, or addition of water.
<p>Packaging record</p>	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • product type • date of packaging • packaging unit size for example, 700 ml bottles, 100 litre barrels • volume available for packaging including litres and alcoholic strength • total number of units packaged • packaging losses incurred.

	<p>Where spirit is moved to wooden barrels for maturation, the minimum details that need to be kept are:</p> <ul style="list-style-type: none"> • product type • date, quantity transferred into the barrel (in litres) and temperature, strength, litres of alcohol • date, quantity transferred out of the barrel (in litres) and temperature, strength, litres of alcohol • losses incurred during maturation.
Packaged product register	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • product type • package type and size • opening stock details and date • quantities of packaged stock as a running total • alcoholic strength of product • date on which product was moved to packaged stock • quantity of product moved to packaged stock • date on which product was moved out of store • quantity of product moved out of store • details of breakages and loss of products and any remissions claimed.

Supplying concessional spirits records

If you supply concessional spirits, you also need to keep:

- records of the spirit supplied
- evidence that the purchaser is entitled to receive concessional spirit
- a running record of the spirit you have supplied to each purchaser, so they don't exceed the limit on their permit.

You can also **contact us** for further guidance or examples of appropriate records to meet the record-keeping requirements.

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Record keeping for manufacture of other excisable beverages

Records to keep if your business manufactures and stores other excisable beverages (OEBs).

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Records you need to keep

General records for your alcohol business

Records of stocktake results

Records of information in your excise return

Records of refunds, remissions, and drawbacks

Records for excise storage places

Records for manufacturers

If you manufacture and store other excisable beverages (OEBs), you need to keep detailed records of your operations.

You need to:

- keep the records required by your licence
- keep the records for the period advised on your licence (generally 5 years)
- make these records (and copies) available to us if we ask to see them.

If you cease to hold an excise licence you must keep all records of your previously-licensed activities, for the period advised on your licence.

Most records required are those that you would normally use in your business operations. If your records don't meet the requirements, we may direct you to maintain specific records.

For more information on record keeping, see:

- [Record keeping for excisable alcohol](#)
- [Record keeping for business](#) – information about record-keeping requirements that apply to all businesses.

Records for fermented beverages

If you produce fermented beverages, we recommend that you keep records similar to those [breweries](#) need to keep.

If you produce a spirit-based beverage, you are required to keep the following records in addition to general requirements.

Manufacture of other excisable beverages – records and information to keep

Examples of types of records	Information your records need to show
Raw materials register / spirit account	The minimum details need to be: <ul style="list-style-type: none">• date the spirit was received• type of spirit received• the quantity of spirit received including litres, alcohol strength and temperature

	<ul style="list-style-type: none"> • date, type, quantity and batch number for the spirit used in production • closing stock quantity.
Manufacturing account	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • the batch number and date • the quantity of spirit (litres, alcohol strength and temperature) transferred from the spirit account • other ingredients added to the tank (as per approved formulas.
Bulk beverage register	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • product type • vessel number • date, litres, alcohol strength, temperature, LALs of product moved into the bulk vessel • date, litres, alcohol strength, temperature, LALs of product moved out of the bulk vessel • a running balance of product in the vessel • details of any losses of product incurred.
Packaging account	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • product type • date of packaging • packaging unit size for example, 700 ml bottles • volume available for packaging including litres and alcoholic strength • total number of units packaged

	<ul style="list-style-type: none"> • packaging losses incurred.
Packaged product register	<p>The minimum details need to be:</p> <ul style="list-style-type: none"> • product type • package type and size • opening stock details and date • quantities of packaged stock as a running total • alcoholic strength of product • date on which product was moved to packaged stock • quantity of product moved to packaged stock • date on which product was moved out of store • quantity of product moved out of store • details of breakages and loss of products and any remissions claimed.


You can also [contact us](#) for further guidance or examples of appropriate records to meet the record-keeping requirements.

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Record keeping for concessional spirits

Records to keep if your business manufactures, supplies, or uses concessional spirits.

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Records you need to keep

General records for your alcohol business

Records of stocktake results

Records of information in your excise return

Records of refunds, remissions, and drawbacks

Records for excise storage places

Records for concessional spirits

There are different record-keeping requirements for **concessional spirits** depending on whether you sell or use concessional spirits.

If you hold an excise licence, you need to also:

- keep the records required by your licence
- keep the records for the period advised on your licence (generally 5 years)
- make these records (and copies) available to us if we ask to see them.

If you cease to hold an excise licence you must keep all records of your previously-licensed activities, for the period advised on your licence.

Most records required are those that you would normally use in your business operations. If your records don't meet the requirements, we may direct you to maintain specific records.

For more information on record-keeping, see:

- [Record keeping for excisable alcohol](#)
- [Record keeping for business](#) – information about record-keeping requirements that apply to all businesses.

Selling concessional spirits records

In addition to the general records for your alcohol business, if you sell concessional spirits, you need to keep the following records.

Selling concessional spirits – records and information to keep

Examples of types of records	Information your records need to show
Invoices and delivery documents that show details of the goods received on premises	<ul style="list-style-type: none">• type and quantity of goods received• the date received• where the goods were received from.
Delivery documents that show goods dispatched	<ul style="list-style-type: none">• type and quantity of goods dispatched• date of dispatch• where the goods were sent to• whether the goods were sent underbond.
Individual sales or distribution records	<p>Details of supply to concessional customers. Where applicable:</p> <ul style="list-style-type: none">• the name and address of your customer• evidence that your customer is in an approved class of professional people or institution or is a permit holder• the cumulative sales you have made to customers subject to annual limits.

You can also **contact us** for further guidance or examples of appropriate records to meet the record-keeping requirements.

Concessional spirit users records

In addition to the general records, if you supply, sell or use concessional spirits, you also need to keep the appropriate records as follows.

If you hold an excise licence, you also need to keep general records for your alcohol businesses.

Using concessional spirits – records and information to keep

Examples of types of records	Information your records need to show
Spirit register which sets out the spirit received, used and a running balance	<p>Data elements or information to include:</p> <ul style="list-style-type: none">• invoice number• date, type and strength of spirit received• opening stock quantity• date, type, quantity, spirit and what the spirit was used for• closing stock quantity• details of any stocktakes carried out• any losses of spirit including the volume and reason.

You can also **contact us** for further guidance or examples of appropriate records to meet the record-keeping requirements.

Record keeping for fortified wine manufacturing

Records to keep if your business manufactures fortified wine, for all fortifying spirits received, stored and used.

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Records you need to keep

General records for your alcohol business

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Records of information in your excise return

Records of refunds, remissions, and drawbacks

Records for excise storage places

Records for wine fortification

As a business that manufactures fortified wine, you must record and keep details of all fortifying spirits you have received, stored and used.

If you hold an excise licence, you need to also:

- keep the records required by your licence
- keep the records for the period advised on your licence (generally 5 years)
- make these records (and copies) available to us if we ask to see them.

If you cease to hold an excise licence you must keep all records of your previously-licensed activities, for the period advised on your licence.

Most records required are those that you would normally use in your business operations. If your records don't meet the requirements, we may direct you to maintain specific records.

For more information on record keeping, see:

- Records keeping for excisable alcohol
- Record keeping for business – information about record-keeping requirements that apply to all businesses.

Wine fortification records to keep

If you manufacture fortified wine, you need to keep the following records.

In addition, if you hold an excise licence, you also need to keep general records for your alcohol business

Wine fortification – records and information to keep

Examples of types of records	Information your records need to show
Spirit register that sets out the spirit received, used and a running balance	<p>Data elements or information to include:</p> <ul style="list-style-type: none"> • invoice number • date, type and strength of spirit received • opening stock quantity • date, type, quantity, spirit and what the spirit was used for • closing stock quantity.
Account of fortifying register that records each fortification activity	<p>Data elements or information to include:</p> <ul style="list-style-type: none"> • date of fortification • fortification reference • details of the product fermented, including litres fermented, baume (sugar content) of unfermented juice, baume of fermented wine, alcoholic strength of wine • details of spirits used, including litres used, alcohol strength,

	litres of alcohol (LALs) used <ul style="list-style-type: none"> • details of fortified wine, including litres of fortified wine produced, baume of fortified wine, alcoholic strength of fortified wine.
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You can **contact us** for further guidance or examples of appropriate records for receiving, storing and using fortifying spirits.

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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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