



# Distillery Support Distillery Door Tourism Sales Grant

AGRICULTURE  VICTORIA

## Acknowledgment

We acknowledge and respect Victorian Traditional Owners as the original custodians of Victoria's land and waters, their unique ability to care for Country and deep spiritual connection to it. We honour Elders past and present whose knowledge and wisdom has ensured the continuation of culture and traditional practices.

We are committed to genuinely partner, and meaningfully engage, with Victoria's Traditional Owners and Aboriginal communities to support the protection of Country, the maintenance of spiritual and cultural practices and their broader aspirations in the 21st century and beyond.



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### Accessibility

If you would like to receive this publication in an alternative format, please contact the grants administrator [distilleryprogram@agriculture.vic.gov.au](mailto:distilleryprogram@agriculture.vic.gov.au).

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## What is the Distillery Door Program?

The 2021-22 Victorian Budget included a commitment to deliver the Distillery Door Program (the Program), with \$10 million total funding over 2 years to support and enhance Victoria's distillery industry. A further \$10 million was included in the 2023-24 Victorian Budget to continue to build on the existing Program.

The Program has been co-designed by the Victorian Government and industry to support and enhance Victoria's distillery industry through supporting skills development, boosting the visitor economy, infrastructure and safety, and export capability.

Work is underway in all streams of delivery, including the recent grant Program which focused on boosting the visitor economy and infrastructure. Over \$5.3 million was approved to eligible distillers. The Hazardous Areas and Dangerous Goods Rebate is also open until 30 September 2024 or until funds are fully subscribed.

## What is the Distillery Door Tourism Sales Grant?

The Distillery Door Tourism Sales Grant (the Grant) is to support producers of spirits and brandy who add value by encouraging visitors to their distillery door, fostering enhanced visitor experiences, tourism, and local job creation. Spirit producers who have met the eligibility criteria may apply for a grant of \$50 per litre of pure alcohol (LAL) for distillery door sales that have exceeded the \$350,000 threshold<sup>1</sup> specifically for eligible spirits and brandy products meeting Australian Taxation Office (ATO) criteria (tariff items 2, 3.1, 3.2, and 3.10).

The Grant will be capped at \$300,000 (GST exclusive) per eligible distillery.

Please note: Beer, wine or non-eligible spirits do not count towards meeting or exceeding the threshold.

## What are the Program dates and application process?

Please ensure you read these Program guidelines thoroughly. Applications must be submitted online via the Agriculture Victoria [website](#) by the closing date.

Applicants will need to provide details of their eligibility as detailed in the *Who is eligible to apply?* section and attach the relevant supporting documentation.

Applicants will be advised in writing via email of the outcome of their application within 3 weeks of lodgment.

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<sup>1</sup> The Excise Remission Scheme, also known as the Alcohol Manufacturer Remission (AMR), offers a full (100%) automatic remission of excise duty up to \$350,000 threshold per financial year for alcoholic beverages manufactured and sold for home consumption in Australia from 1 July, 2021. Once this cap is reached, alcohol manufacturers must pay the required excise duty on subsequent beverages entered for home consumption in that financial year.

## Who is eligible to apply?

To be eligible, you must:

1. Be a producer of spirits and brandy.
2. Have a current Australian Business Number (ABN).
3. Be registered as a business in Victoria.
4. Be a legal entity<sup>2</sup>.
5. Hold a current ATO Excise Manufacturer's Licence to produce distilled alcoholic beverages.
6. Hold a current Victorian General or Producer's Liquor Licence issued by Liquor Control Victoria.
7. Operate as a distillery and have a distillery door linked to the distillery.
8. Have exceeded at least \$350,000 (GST exclusive) in sales of eligible spirits and brandy in the 2022-23 financial year.
9. Have accrued rebatable domestic distillery door sales in excess of any such sales used to meet the \$350,000 (GST exclusive) threshold in the 2022-23 financial year (ATO tariff items 2, 3.1, 3.2, 3.10).
10. Have paid excise on all eligible sales as part of this application.
11. Agree to participate in future Program evaluation activities.
12. Meet all workplace and employment obligations as an employer in accordance with the National Employment Standards and the rights and obligations under applicable industrial awards.

Applicants will need to:

1. Meet the general eligibility criteria for the Grant as outlined above.
2. Provide copies of their current ATO Excise Manufacturer's Licence to produce distilled alcoholic beverages and their current Victorian General or Producer's Licence.
3. Provide copies of their ATO excise statements and remission claims.
4. Provide copies of sales data that show the amount of LAL's of eligible products sold over the \$350,000 threshold, including POS data and inventory movements out of bond. Previous two years data may be requested to validate claim.
5. Provide a Statutory Declaration.

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<sup>2</sup> A legal entity is an association, corporation, trustee of a trust, or individual that has legal standing in the eyes of the law. A legal entity has legal capacity to enter into agreements or contracts, assume obligations, incur and pay debts, sue and be sued in its own right, and to be held responsible for its actions.

## What qualifies as eligible sales for the Grant?

Examples of what qualifies as a distillery door sale:

1. Harry purchases a dozen bottles of whisky from a distillery door and organises for that whisky to be shipped to his home address in Sydney.
2. Paul purchases a bottle of the gin from the distillery door and carries that bottle away from the distillery.
3. Michelle visits the distillery door and purchases a four pack of ready-to-drink (RTD) that are made by the producer using a spirit that would qualify for the AMR.
4. Michael purchases a Negroni using gin made at the distillery and two other ingredients not made at the distillery (Vermouth and Campari). Only the gin can be claimed in the Grant if the product is produced by the distillery.
5. Joanne purchases four gin and tonics made at the distillery door to be consumed at the distillery.

## What does not qualify as eligible sales for the Grant?

Examples of what does not qualify as a distillery door sale:

1. Seb purchases a beer or wine made by the producer at the distillery door.
2. Emily visits a distillery door. She does not purchase any product but takes away a mail order form. Emily completes and mails the order form to the distillery two weeks later.
3. Scott becomes a member of a whisky subscription club after previously visiting the distillery door.
4. Mary visits a producer's website and purchases the gin online. Mary has never visited the distillery door.
5. Tony purchases a case of RTD mixed spirits, where another manufacturer produces the spirit that has been blended with non-alcoholic beverage to create an RTD product.
6. A producer sells their product to a wholesaler or distributor.
7. A producer sells products at a local market.
8. A producer provides product at a music festival and sells directly to consumers who attend the event.
9. A producer attends a spirits event and sells directly to consumers who attend.

## What supporting documents will need to be provided?

Please provide relevant documents to support your application.

A maximum of **eight** documents can be uploaded. This includes:

Document Type	Notes
Licences	Copy of: <ul style="list-style-type: none"> <li>• ATO Excise Manufacturer’s Licence to produce distilled alcoholic beverages</li> <li>• Victorian General or Producer’s Liquor Licence issued by Liquor Control Victoria</li> </ul>
ATO Excise Statement and claims	Copy of ATO excise statements and remission claims that show they have exceeded the \$350,000 threshold with sales of eligible spirits and brandy (ATO tariff items 2, 3.1, 3.2, 3.10).
Sales data	Copy of sales data that show the amount of LAL’s of eligible products sold over the \$350,000 threshold, including POS data and inventory movements out of bond. Previous two years data can be requested to validate claim.
Statutory Declaration	A Statutory Declaration (as provided on the Agriculture Victoria <a href="#">website</a> )

If there is insufficient space to upload all attachments, please email them separately to [distilleryprogram@agriculture.vic.gov.au](mailto:distilleryprogram@agriculture.vic.gov.au) quoting the GA number. The GA number will be provided when the application form on the portal has been saved.

## Tax implications

Applicants should consult the Australian Taxation Office or seek professional advice on any taxation implications that may arise from this grant.



## Program evaluation

The grant Program will be subject to review. Monitoring may include audits of a random selection of successful recipients. An external provider will be identified to conduct financial audits if applicable. Recipients must maintain financial records relevant to the application for five years after the completion of the relevant financial year and provide copies of those records to the Department's appointed auditors if requested.

If an audit finds the recipient received more funding than they were entitled to, the recipient will be required to repay the overpaid amount.

## Absolute discretion

The Department's decisions on all matters pertaining to the award of a grant under this Program is at the Department's absolute discretion. This includes approving a lesser amount than that applied for.

The Department reserves the right to request the applicant provide further information should it be deemed necessary.

The Department reserves the right to amend these guidelines and the application terms at any time as it deems appropriate in its absolute discretion.

The Department makes no representation that a grant will be made to any applicant and reserves the right to make no funds available under the Program.

All costs in connection with this application are the responsibility of the applicant.

## Publicity

Grant recipients may be asked to assist the Department in promotion of the Program. This may include involvement in media releases, case studies or promotional events and activities.

The Department may request recipients to fact check any text and seek approval to use any owned imagery associated with the project prior to the publication of any such promotional materials.

Recipients must not make any public announcement or issue any press release regarding the receipt of a grant without prior written approval from the department.

The Department may publicise the benefits accruing to the recipient and/or the State associated with the provision of the grant and the State's support for the Project. The Department may include the name of the recipient and/or grant amount in any publicity material and in the Department's annual report.

If requested by the Department, the recipient must ensure that the State's support for the grant is acknowledged on all promotional materials and appropriate signage (available at [www.deeca.vic.gov.au/grants](http://www.deeca.vic.gov.au/grants)) or as otherwise specified by the Department.



## Privacy

Any personal information about you or a third party in your application will be collected by the department for the purposes of administering your grant application and informing Members of Parliament of successful applications. Personal information may also be disclosed to external experts, such as members of assessment panels, or other Government Departments for assessment, reporting, advice, comment or for discussions regarding alternative or collaborative funding opportunities. If you intend to include personal information about third parties in your application, please ensure that they are aware of the contents of this privacy statement.

Any personal information about you or a third party in your correspondence will be collected, held, managed, used, disclosed or transferred in accordance with the provisions of the *Privacy and Data Protection Act 2014* and other applicable laws.

DEECA is committed to protecting the privacy of personal information. You can find the DEECA Privacy Policy online at [www.delwp.vic.gov.au/privacy](http://www.delwp.vic.gov.au/privacy).

Requests for access to information about you held by DEECA should be sent to the Manager Privacy, P.O. Box 500 East Melbourne 8002 or contact by emailing [Foi.unit@delwp.vic.gov.au](mailto:Foi.unit@delwp.vic.gov.au).

## Further information

If you require assistance submitting your application online, email [grantsinfo@delwp.vic.gov.au](mailto:grantsinfo@delwp.vic.gov.au).

Additional information about the Distillery Door Program can be found on our [website](#) or by contacting:

Agriculture Victoria

Department of Energy, Environment and Climate Action

Tel: 1300 502 656

Email: [distilleryprogram@agriculture.vic.gov.au](mailto:distilleryprogram@agriculture.vic.gov.au)