



# NZ DISTILLERY DESIGN AND SETUP GUIDELINES

## PART 2 - DISTILLERY PRODUCTION AND SALE OF ALCOHOL



[www.distilledspiritsaotearoa.org.nz](http://www.distilledspiritsaotearoa.org.nz)

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# 1. START-UP & ONGOING REQUIREMENTS

START-UP	ONGOING	COMMENT
Apply for a Customs-controlled area excise licence	Pay excise duty	Amount and frequency will vary
Apply for an alcohol sale licence	Renew as required	Depends on licence type

## 2. EXCISE LICENCE

Commercial distillation has to be licensed by Customs, as excisable items such as ethanol blends are made. Excise is a duty imposed on domestically manufactured tobacco, fuel and alcohol. The content of this section is taken from the NZ Customs Service and the Te Hiringa Hauora/Health Promotion Agency websites.

If you make, sell or give away excisable items such as alcohol, fuel and tobacco products in New Zealand, excise duty will be charged on those products when the finished product is removed from the Customs-controlled area (CCA). The area where those products are made and stored or sold must also be licenced as a CCA or Licensed Manufacturing Area which is a type of CCA. Tobacco, alcohol and fuel made and sold in NZ are excisable items and they have excise duty levied on them. There is an exemption from paying duty for home distillers for their own consumption, but duty needs to be paid for commercial production of alcohol.

The rates of excise are specified in Part A of the Excise and Excise-equivalent Duties Table items 99.10 to 99.50 for alcohol for consumption or in items 99.75 for alcohol used in fuel blends. This Table lists all goods subject to the excise regime and specifies the duty rates and unit measure applicable to each item. For example, the current (early 2022) excise payment for brandy, whisk(e)y, gin, vodka and rum is \$56.625 per litre of pure alcohol. The duty rates change each July.

Initially new manufacturers are required to pay excise duty on a monthly basis. For example, if product leaves the CCA in February the excise duty has to be declared to Customs by the 15th working day of the following month (March) and the amount owing paid by the last working day of March. Penalties apply if this is not done correctly or within the prescribed time.

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**“NZ CUSTOMS HAVE A ZERO-TOLERANCE APPROACH TO THESE DECLARATIONS, THE FIRST LATE SUBMISSION WILL ATTRACT A VERY FIRM WARNING, AFTER THAT THEY RESERVE THE RIGHT TO CANCEL THE CCA”, DSA COMMENT**

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Once a manufacturer has been operating without issues for at least one year the payment period may be reviewed and changed to payment on a six-monthly or annual basis depending on the total annual duty liability, or it can remain monthly.

Customs has a team of auditors specially designated to Audit Excise clients to ensure the correct duty is being returned.

If you make alcohol and need to store it in another location, you must apply for an off-site storage licence. The off-site storage area can be in a different geographical area.

## 2.1. APPLYING FOR A CCA LICENCE

The owner, occupier or person working in the area must:

- Complete Form C11 - Application for Customs-controlled Area Licence
- Complete Form C12 - Declaration in support of a Customs-controlled Area Licence application
- Complete NZCS 228 - Trade Single Window - supplementary form
- Include a diagram of the area's layout (the diagram must be to a professional standard, e.g. architectural plans used for local body or resource management applications)
- Provide photo identification for each company director/partner/trustee
- Provide a copy of your company's certificate of incorporation
- Provide a supporting letter from a person of responsibility in your company, saying why you're applying, what you're going to make, any previous experience in making that product, and what your business plan is.

## 2.2. ALCOHOL EXCISE PLANS

Alcohol Excise Plans (AEP) set out the terms, conditions or restrictions of your licence to manufacture alcohol products under the Customs and Excise Act.

For more information see the CCA Licence Holder Guide for a Licensed Manufacturing Area for Alcohol Products on the [customs.govt.nz](https://www.customs.govt.nz) site.

## 3. SALE AND SUPPLY OF ALCOHOL ACT 2012

The Sale and Supply of Alcohol Act 2012 covers the safe and responsible sale, supply, and consumption of alcohol and the minimisation of harm caused by its excessive or inappropriate use. It replaced the Sale of Liquor Act 1989. The Act allows for controls on:

- Alcohol access to young people
- Community say
- Promoting alcohol
- Trading hours
- Where alcohol can be sold
- How licences are issued
- Conditions on licences
- Fees and penalties
- On-licences and club licensees must provide:
  - free drinking water
  - non-alcoholic drinks
  - low-alcohol drinks
  - food
  - help with information about transport.

## 4. ALCOHOL LICENSING

Sale of alcohol to the public requires the seller to have a licence. There are four types of licence:

- On-licence (e.g., pub, tavern, hotel, restaurant, cafe, bar, entertainment venue, train, plane) allows the sale or supply of alcohol for consumption on the premises.
- Off-licence (e.g., bottle store, supermarket) allows the sale or supply of alcohol for consumption off the premises.
- Club licence (e.g., sports club, RSA, working men's club) allows the sale or supply of alcohol for consumption on the club premises to members of the club, their guests and members of other clubs with reciprocal visiting rights.
- Special licence (e.g., for a food and wine festival, wedding in a council hall etc) allows the sale or supply of alcohol to anyone attending an event, private function, street party, sporting event. Special licences can be either 'on-site' for consumption on the premises, or 'off-site' for consumption elsewhere.

An on-licence, off-licence, or club licence is granted initially for one year and then can be renewed every three years. Special licences are granted per event or for a series of events.

Several licensing bodies and regulatory agencies have a statutory role in ensuring licensed premises comply with the law.

Licensing bodies make decisions around matters to do with licensed premises and include:

- Alcohol Regulatory and Licensing Authority (ARLA) which deals with most enforcement actions (e.g., if someone sells alcohol in breach of the Act or their licence) and also decides appeals against decisions of district licensing committees.
- District Licensing Committees (DLCs) which are administered by local councils and consider and decide on all applications for alcohol licences within their local areas. Contact details for all of the New Zealand Councils are presented in Appendix A.

Regulatory agencies have an important role in monitoring licensed premises to ensure they operate within the law and with regard to public health and safety. They carry out a range of investigations and reporting. They can also apply to have a licence suspended, varied or cancelled. These agencies are:

- Police
- Medical Officer of Health (MOH)
- Licensing Inspector.

These three agencies are required to collaborate in monitoring licences and enforcing the Act as well as implementing strategies for reducing alcohol-related harm.

Fire and Emergency New Zealand is concerned with evacuation plans and general fire safety issues such as a venue's maximum occupancy.

## 5. ON-LINE ALCOHOL SALES

Any holder of an alcohol off-licence can sell alcohol remotely. A remote seller uses the internet, telephone, mail, or other means to sell and deliver to a person who is not at the remote seller's premises.

A section 40 remote seller refers to an off-licence holder who sells remotely and who has applied for and had their licence endorsed under section 40 of the Sale and Supply of Alcohol Act 2012.

General off-licence remote sellers are referred to as all other off-licence holders who sell remotely, in addition to selling on the premises (e.g. a winery, bottle store or supermarket). The term 'remote seller' refers to both groups.

## 5.1. REQUIREMENTS RELATING TO REMOTE SALES OF ALCOHOL

- Remote sales may be made at any time on any day.
- Delivery must not occur between 11pm and 6am or at any time on Good Friday or Christmas Day, or before 1pm on Anzac Day. However, you should check your licence conditions and the local alcohol policy in your area in case different delivery times are specified.
- Delivery must not occur on Easter Sunday unless it is grape wine or fruit or vegetable wine made on the premises or wine made from produce harvested from land on which the premises are situated (e.g., cellar door sells).
- All remote sellers must ensure that the licence holder's name, licence number and licence expiry date are displayed in a prominent place on any internet site or catalogue and on any receipt issued for a remote sale.
- A legible image of the remote seller's licence or a clearly identified link to such an image must be displayed on any internet site used to sell alcohol. This includes any additional website the licensee may be using to sell alcohol.
- All remote sellers must take reasonable steps to verify that both the buyer and the receiver of any alcohol sold are 18 years old or over. The regulations about verifying the buyer's age state that the actions outlined in the table below are reasonable procedures for complying with the Act.

INTERNET	TELEPHONE	MAIL ORDER
Ask the buyer to tick an on screen box declaring that they are of 18 years of age or over when they first enter the internet site.	Ask the buyer to declare orally that they are of 18 years of age or over when the conversation begins.	Ensure that the form requires the buyer to sign the form at a place or near its end.
Ask the buyer to tick an on screen box declaring that they are of 18 years of age or over immediately before the sale of any alcohol is completed.	Ask the buyer to declare orally that they are of 18 years of age or over immediately before the conversation is completed.	Have two requests on the form (tick boxes), to declare that they are of 18 years of age or over, one at the beginning and one immediately before the buyer is required to sign.

Care is required not to promote drinking or excessively discount alcohol.

## 6. FURTHER INFORMATION

Links to useful internet sites relating to this topic are attached as Appendix A.

**ALCOHOL MANUFACTURE AND SALE LINKS**

LINK TOPIC	LINK
Helpful info on Alcohol Rules including online sale of alcohol, licensing etc.	<a href="https://www.alcohol.org.nz/faq">https://www.alcohol.org.nz/faq</a>
Customs Controlled Area licences	<a href="https://www.customs.govt.nz/business/excise/apply-for-a-licence/">https://www.customs.govt.nz/business/excise/apply-for-a-licence/</a>
Lists Customs controlled areas and a list of all alcohol producers that are licenced.	<a href="https://www.customs.govt.nz/business/customs-controlled-areas/">https://www.customs.govt.nz/business/customs-controlled-areas/</a>
Alcohol Licensing	<a href="https://www.alcohol.org.nz/alcohol-management-laws/licensing-local-policies/alcohol-licensing">https://www.alcohol.org.nz/alcohol-management-laws/licensing-local-policies/alcohol-licensing</a>
Example of local government licensing requirement	<a href="https://www.aucklandcouncil.govt.nz/licences-regulations/business-licences/alcohol-licences-fines/Pages/default.aspx">https://www.aucklandcouncil.govt.nz/licences-regulations/business-licences/alcohol-licences-fines/Pages/default.aspx</a>



## COUNCIL LINKS

### A

#### Ashburton District Council

Ph (03) 307 7700  
E info@adc.govt.nz  
Post PO Box 94 Ashburton 7740  
W www.ashburtondc.govt.nz

### B

#### Bay of Plenty Regional Council

Ph (0800) 884 880  
E info@boprc.govt.nz  
Post PO Box 364 Whakatane 3158  
W www.boprc.govt.nz

#### Buller District Council

Ph (0800) 807 239  
E info@bdc.govt.nz  
Post PO Box 21 Westport 7866  
W www.bullerdc.govt.nz

### C

#### Canterbury Regional Council

Ph (03) 353 9007  
E ecinfo@ecan.govt.nz  
Post PO Box 345 Christchurch 8140  
W www.ecan.govt.nz

#### Carterton District Council

Ph (06) 379 4030  
E info@cdc.govt.nz  
Post PO Box 9 Carterton 5743  
W www.cartertondc.co.nz

#### Carterton District Council

Ph (06) 379 4030  
E info@cdc.govt.nz  
Post PO Box 9 Carterton 5743  
W www.cartertondc.co.nz

#### Central Hawke's Bay District Council

Ph (06) 857 8060  
E info@chbdc.govt.nz  
Post PO Box 127 Waipawa 4240  
W www.chbdc.govt.nz

#### Central Otago District Council

Ph (03) 440 0056  
E codcalex@codc.govt.nz  
Post PO Box 122 Alexandra 9340  
W www.codc.govt.nz

#### Chatham Islands Council

Ph (03) 305 0033  
E info@cic.govt.nz  
Post PO Box 24 Waitangi Chatham Islands 8942  
W www.cic.govt.nz

#### Christchurch City Council

Ph (03) 941 8999  
E info@ccc.govt.nz  
Post PO Box 73012 Christchurch 8154  
W www.ccc.govt.nz

#### Clutha District Council

Ph (03) 419 0200  
E help.desk@cluthadc.govt.nz  
Post PO Box 25 Balclutha 9240  
W www.cluthadc.govt.nz

### D

#### Dunedin City Council

Ph (03) 477 4000  
E dcc@dcc.govt.nz  
Post PO Box 5045 Dunedin 9058  
W www.dunedin.govt.nz

### F

#### Far North District Council

Ph (09) 401 5200  
E not available -  
please use online contact form  
Post Private Bag 752 Kaikohe 0440  
W www.fndc.govt.nz

### G

#### Gisborne District Council

Ph (06) 867 2049  
E service@gdc.govt.nz  
Post PO Box 747 Gisborne 4040  
W www.gdc.govt.nz

#### Gore District Council

Ph (03) 209 0330  
E info@goredc.govt.nz  
Post PO Box 8 Gore  
W www.goredc.govt.nz

#### Grey District Council

Ph (03) 769 8600  
E info@greydc.govt.nz  
Post PO Box 382 Greymouth 7840  
W www.greydc.govt.nz

**H****Hamilton City Council**

Ph (07) 838 6699  
E info@hcc.govt.nz  
Post Private Bag 3010 Hamilton 3240  
W www.hamilton.co.nz

**Hastings District Council**

Ph (06) 871 5000  
E council@hdc.govt.nz  
Post Private Bag 9002 Hastings 4156  
W www.hastingsdc.govt.nz

**Hauraki District Council**

Ph (07) 862 8609  
E info@hauraki-dc.govt.nz  
Post PO Box 17 Paeroa 3640  
W www.hauraki-dc.govt.nz

**Hawke's Bay Regional Council**

Ph (06) 835 9200  
E info@hbrc.govt.nz  
Post Private Bag 6006 Napier 4142  
W www.hbrc.govt.nz

**Horowhenua District Council**

Ph (06) 366 0999  
E enquiries@horowhenua.govt.nz  
Post Private Bag 4002 Levin 5540  
W www.horowhenua.govt.nz

**Hurunui District Council**

Ph (03) 314 8816  
E info@hurunui.govt.nz  
Post PO Box 13 Amberley 7441  
W www.hurunui.govt.nz

**Hutt City Council**

Ph (04) 570 6666  
E contact@huttcity.govt.nz  
Post Private Bag 31912 Lower Hutt 5040  
W www.huttcity.govt.nz

**I****Invercargill City Council**

Ph (03) 211 1777  
E service@icc.govt.nz  
Post Private Bag 90104 Invercargill 9840  
W www.icc.govt.nz

**K****Kaikoura District Council**

Ph (03) 319 5026  
E kdc@kaikoura.govt.nz  
Post PO Box 6 Kaikoura  
W www.kaikoura.govt.nz

**Kaipara District Council**

Ph (09) 439 3123  
E council@kaipara.govt.nz  
Post Private Bag 1001 Dargaville 0340  
W www.kaipara.govt.nz

**Kapiti Coast District Council**

Ph (04) 296 4700  
E kapiti.council@kapiticoast.govt.nz  
Post Private Bag 60601 Paraparaumu 5254  
W www.kapiticoast.govt.nz

**Kawerau District Council**

Ph (07) 306 9009  
E kaweraudc@kaweraudc.govt.nz  
Post Private Bag 1004 Kawerau 3169  
W www.kaweraudc.govt.nz

**M****Mackenzie District Council**

Ph (03) 685 9010  
E info@mackenzie.govt.nz  
Post PO Box 52 Fairlie 7949  
W www.mackenzie.govt.nz

**Manawatu-Wanganui Regional Council**

Ph (06) 952 2800  
E help@horizons.govt.nz  
Post Private Bag 11025 Palmerston North 4442  
W www.horizons.govt.nz

**Manawatu District Council**

Ph (06) 323 0000  
E public@mdc.govt.nz  
Post Private Bag 10001 Feilding 4743  
W www.mdc.govt.nz

**Marlborough District Council**

Ph (03) 520 7400  
E mdc@marlborough.govt.nz  
Post PO Box 443 Blenheim 7240  
W www.marlborough.govt.nz

**Masterton District Council**

Ph (06) 370 6300  
E mdc@mstn.govt.nz  
Post PO Box 444 Masterton 5840  
W www.mstn.govt.nz

**Matamata-Piako District Council**

Ph (07) 884 0060  
E info@mpdc.govt.nz  
Post PO Box 266 Te Aroha 3342  
W www.mpdc.govt.nz

**N****Napier City Council**

Ph (06) 835 7579  
E info@napier.govt.nz  
Post Private Bag 6010 Napier 4142  
W www.napier.govt.nz

**Nelson City Council**

Ph (03) 546 0200  
E enquiry@ncc.govt.nz  
Post PO Box 645 Nelson 7040  
W www.nelsoncitycouncil.co.nz

**New Plymouth District Council**

Ph (06) 759 6060  
E enquiries@npdc.govt.nz  
Post Private Bag 2025 New Plymouth 4342  
W www.newplymouthnz.com

**Northland Regional Council**

Ph (09) 470 1200  
E mailroom@nrc.govt.nz  
Post Private Bag 9021 Whangarei 0148  
W www.nrc.govt.nz

**O****Opotiki District Council**

Ph (07) 315 3030  
E info@odc.govt.nz  
Post PO Box 44 Opotiki 3162  
W www.odc.govt.nz

**Otago Regional Council**

Ph (03) 474 0827  
E info@orc.govt.nz  
Post Private Bag 1954 Dunedin 9054  
W www.orc.govt.nz

**Otorohanga District Council**

Ph (07) 873 4000  
E info@otodc.govt.nz  
Post PO Box 11 Otorohanga 3940  
W www.otodc.govt.nz

**P****Palmerston North City Council**

Ph (06) 356 8199  
E info@pncc.govt.nz  
Post Private Bag 11034 Palmerston North 4442  
W www.pncc.govt.nz

**Porirua City Council**

Ph (04) 237 5089  
E enquiries@poriruacity.govt.nz  
Post PO Box 50218 Porirua 5240  
W www.poriruacity.govt.nz

**Q****Queenstown-Lakes District Council**

Ph (03) 441 0499  
E services@qldc.govt.nz  
Post Private Bag 50072 Queenstown 9348  
W www.qldc.govt.nz

**R****Rangitikei District Council**

Ph (06) 327 0099  
E info@rangitikei.govt.nz  
Post Private Bag 1102 Marton 4741  
W www.rangitikei.govt.nz

**Rotorua District Council**

Ph (07) 348 4199  
E info@rotorualc.nz  
Post Private Bag 3029 Rotorua 3046  
W www.rotorualakescouncil.nz

**Ruapehu District Council**

Ph (07) 895 8188  
E info@ruapehudc.govt.nz  
Post Private Bag 1001 Taumarunui 3946  
W www.ruapehudc.govt.nz

**S****Selwyn District Council**

Ph (03) 347 2800  
E admin@selwyn.govt.nz  
Post PO Box 90 Rolleston 7643  
W www.selwyn.govt.nz

**South Taranaki District Council**

Ph (06) 278 0555  
E contact@stdc.govt.nz  
Post Private Bag 902 Hawera 4640  
W www.stdc.co.nz

**South Waikato District Council**

Ph (07) 885 0340  
E info@southwaikato.govt.nz  
Post Private Bag 7 Tokoroa 3444  
W www.southwaikato.govt.nz

**South Wairarapa District Council**

Ph (06) 306 9611  
E enquiries@swdc.govt.nz  
Post PO Box 6 Martinborough 5741  
W www.swdc.govt.nz

**Southland District Council**

Ph (0800) 732 732  
E emailsdc@southlanddc.govt.nz  
Post PO Box 903 Invercargill 9840  
W www.southlanddc.govt.nz

**Southland Regional Council**

Ph (0800) 768 845  
E service@es.govt.nz  
Post Private Bag 90116 Invercargill 9840  
W www.es.govt.nz

**Stratford District Council**

Ph (06) 765 6099  
E stratforddc@stratford.govt.nz  
Post PO Box 320 Stratford 4352  
W www.stratford.govt.nz

**T****Taranaki Regional Council**

Ph (06) 765 7127  
E info@trc.govt.nz  
Post Private Bag 713 Stratford 4352  
W www.trc.govt.nz

**Tararua District Council**

Ph (06) 374 4080  
E info@tararuadc.govt.nz  
Post PO Box 115 Dannevirke 4942  
W www.tararuadc.govt.nz

**Tasman District Council**

Ph (03) 543 8400  
E info@tasman.govt.nz  
Post Private Bag 4 Richmond Nelson 7050  
W www.tasman.govt.nz

**Taupo District Council**

Ph (07) 376 0899  
E info@taupo.govt.nz  
Post Private Bag 2005 Taupo 3352  
W www.taupodc.govt.nz

**Tauranga City Council**

Ph (07) 577 7000  
E info@tauranga.govt.nz  
Post Private Bag 12022 Tauranga 3143  
W www.tauranga.govt.nz

**Thames-Coromandel District Council**

Ph (07) 868 0200  
E customer.services@tcdc.govt.nz  
Post Private Bag 1001 Thames 3580  
W www.tcdc.govt.nz

**Timaru District Council**

Ph (03) 687 7200  
E enquiry@timdc.govt.nz  
Post PO Box 522 Timaru 7940  
W www.timaru.govt.nz

**U****Upper Hutt City Council**

Ph (04) 527 2169  
E askus@uhcc.govt.nz  
Post Private Bag 907 Upper Hutt 5140  
W www.upperhuttcity.com

**W****Waikato District Council**

Ph (0800) 492 452  
E info@waidc.govt.nz  
Post Private Bag 544 Ngaruawahia 3742  
W www.waikatodistrict.govt.nz

**Waikato Regional Council**

Ph 0800 800 401  
E not available -  
please use online contact form  
Post Private Bag 3038 Hamilton 3240  
W www.waikatoregion.govt.nz

**Waimakariri District Council**

Ph (03) 311 8900  
E office@wmk.govt.nz  
Post Private Bag 1005 Rangiora 7440  
W www.waimakariri.govt.nz

**Waimate District Council**

Ph (03) 689 0000  
E council@waimatedc.govt.nz  
Post PO Box 122 Waimate 7960  
W www.waimatedc.govt.nz

**Waipa District Council**

Ph (07) 872 0030  
E info@waipadc.govt.nz  
Post Private Bag 2402 Te Awamutu 3840  
W www.waipadc.govt.nz

**Wairoa District Council**

Ph (06) 838 7309  
E administrator@wairoadc.govt.nz  
Post PO Box 54 Wairoa 4160  
W www.wairoadc.govt.nz

**Waitaki District Council**

Ph (03) 433 0300  
E service@waitaki.govt.nz  
Post Private Bag 50058 Oamaru 9444  
W www.waitaki.govt.nz

**Waitomo District Council**

Ph (07) 878 0800  
E info@waitomo.govt.nz  
Post PO Box 404 Te Kuiti 3941  
W www.waitomo.govt.nz

**Wellington City Council**

Ph (04) 499 4444  
E info@wcc.govt.nz  
Post PO Box 2199 Wellington 6140  
W www.wellington.govt.nz

**Wellington Regional Council**

Ph (04) 384 5708  
E info@gw.govt.nz  
Post PO Box 11646 Wellington 6142  
W www.gw.govt.nz

**West Coast Regional Council**

Ph (03) 768 0466  
E info@wrc.govt.nz  
Post PO Box 66 Greymouth 7840  
W www.wrc.govt.nz

**Western Bay of Plenty District Council**

Ph (07) 571 8008  
E customerservice@westernbay.govt.nz  
Post Private Bag 12803 Tauranga 3143  
W www.westernbay.govt.nz

**Westland District Council**

Ph (03) 756 9010  
E council@westlanddc.govt.nz  
Post Private Bag 704 Hokitika 7842  
W www.westlanddc.govt.nz

**Whakatane District Council**

Ph (07) 306 0500  
E information@whakatane.govt.nz  
Post Private Bag 1002 Whakatane 3158  
W www.whakatane.govt.nz

**Whanganui District Council**

Ph (06) 349 0001  
E wdc@whanganui.govt.nz  
Post PO Box 637 Whanganui 4540  
W www.whanganui.govt.nz

**Whangarei District Council**

Ph (09) 430 4200  
E mailroom@wdc.govt.nz  
Post Private Bag 9023 Whangarei 0148  
W www.wdc.govt.nz

**DISTILLED SPIRITS AOTEAROA [NZ] INC**

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