



Australian  
**BORDER FORCE**

# Australian Customs Notice

## No. 2024/11

### Maturation Requirement for Spirituous Beverages

This Notice supersedes Australian Customs Notice No. 2007/19 to notify changes to importation requirements concerning brandy, whisky and rum, as well as certain unmatured spirits.

Significant changes in market dynamics have impacted spirit industries globally over recent years, prompting producers to diversify their spirit products. Supply and demand patterns have changed to meet consumers seeking unique and high-quality products. In response to these changes, businesses have adapted their practices, embracing innovative production methods. Therefore, a decision has been made by the relevant Government agencies and bodies to address the evolving landscape and Australia's international obligations in aligning its administration of the maturation requirement of imported spirits with its administration of domestically-manufactured spirits, while ensuring consumer safety and fair competition within the spirits industry.

Subsection 105A(1) of the *Customs Act 1901* (Customs Act) requires that brandy, whisky or rum imported into Australia must not be delivered from customs control unless a Collector is satisfied that it has been matured by storage in wood for at least two years. The terms “brandy”, “rum” and “whisky” are each defined in s.105A(2) of the Customs Act for the purposes of s.105A(1), as follows:

**“brandy”** means a spirit distilled from grape wine in such a manner that the spirit possesses the taste, aroma and other characteristics generally attributed to brandy.

**“rum”** means a spirit obtained by the distillation of a fermented liquor derived from the products of sugar cane, being distillation carried out in such a manner that the spirit possesses the taste, aroma and other characteristics generally attributed to rum.

**“whisky”** means a spirit obtained by the distillation of a fermented liquor of a mash of cereal grain in such a manner that the spirit possesses the taste, aroma and other characteristics generally attributed to whisky.

The maturation requirements in s.105A(1) apply only to spirits which are correctly classified under tariff codes 2208.20, 2208.30.00 and 2208.40.00 and are labelled as, described as or intended to enter the domestic economy as brandy, whisky or rum.

Importers can enter into home consumption spirits derived from grape wine, sugar cane or cereal mash which have not been stored in wood for at least two years and are not labelled as, described as or intended to enter the domestic economy as brandy, whisky or rum. Imported spirits classified under tariff codes 2208.20, 2208.30.00 or 2208.40.00 that are not labelled as, described as or intended to enter the domestic economy as brandy, whisky or rum will not be required to provide evidence of maturation at the border.

- Unmatured spirits that are obtained by distilling grape wine or grape marc but that are not brandy as defined in s.105A(2) must be classified under the tariff code 2208.20.90.
- Unmatured spirits that are obtained by distilling fermented sugar-cane products but that are not rum as defined in s.105A(2) must be classified under the tariff code 2208.40.00. That classification applies to “rum and other spirits obtained by distilling fermented sugar-cane products” and so includes products that are not “rum”.

- Unmatured spirits that are obtained by distilling fermented mash of cereal grains but that are not whisky as defined in s.105A(2) must be classified under the tariff code 2208.30.00. Tariff code 2208.30.00 is described in the Explanatory Note accompanying the Harmonized System as “Whiskies and other spirits obtained by distilling fermented mash of cereal grains”, therefore distinguishing between whisky and other spirits distilled from the same base ingredients.

The onus is on the importers to declare whether or not the imported spirits are brandy, whisky or rum. When making an Import Declaration, importers of spirits classified under tariff codes 2208.20, 2208.30.00 or 2208.40.00 are now required to declare whether the imported spirits are labelled as, described as or intended to enter the domestic economy as brandy, whisky or rum and, if so, whether these spirits have been matured as required by s.105A of the Customs Act. Any false or misleading declaration or statement may result in penalty action being taken under sections 234(1)(d), 243U or 243V of the Customs Act.

The Australian Border Force (ABF) may accept a range of evidentiary material which can be used to demonstrate that imported brandy, whisky and rum satisfies the requirements of s.105A of the Customs Act. The evidence should be in the form of a certification (either in documentary or electronic form) confirming the maturation period and country of origin as well as identifying the consignment by reference to the supplier, final consignee, description and quantity and any other distinguishing features.

An evidentiary hierarchy provides a combination of various sources of approved evidentiary material which can be used to satisfy requirements, and allows greater scope for evidentiary material to satisfy the maturation requirement. A tiered or cascading order of precedence for evidentiary material can be used by importers to satisfy the requirements of s.105A.

In the absence of any Category A material, at least two types of alternative/substitute evidentiary material from Category B may be presented to support claims of compliance with s.105A of the Customs Act. The documentation provided from Category B will, in combination:

- demonstrate or illustrate the aging process of the BWR being matured in wood for two years
- indicate a connection to the consignment so there is confidence that the imported goods are the same goods being illustrated.
- be specific i.e. is not a general statement of compliance.

Noting that two or more alternative evidentiary materials would be more likely to satisfy the ABF over a single source.

A list of acceptable evidentiary material can be found as follows (or in the attached listing):

**Category A. Statement from an independent authority in the country of manufacture i.e. documents that, by themselves, is likely to satisfy the Collector that the maturation requirements have been met:**

- I. Certificate of Maturation or Statement from a recognised issuing authority in the country of origin, or the customs and excise authority in that country.
- II. Statement by an independent authority in the country of production or export e.g. a local government authority, the country's peak body for the manufacture of BWR - Chamber of Commerce and Industry.
- III. Certification from the equivalent food standards authority in the country of origin e.g. Food Standards Australia New Zealand (FSANZ)
- IV. Certification by an independent laboratory or expert, based on scientific testing of the BWR.
- V. Certified Statement (such as a Statutory Declaration in Australia) by the importer, manufacturer or supplier (distiller) stating that the BWR meet the requirements of s.105A of the Customs Act.
- VI. Statement from the manufacturer or supplier (distiller) on company letterhead signed by an authorised signatory confirming that the imported goods are bona-fide and produced in accordance with manufacturing standards for that particular spirit that satisfies the minimum age requirement.


**Category B. Other evidentiary/descriptive material that, combined, is likely to satisfy the Collector that the maturation requirements have been met (more than one may be required).**

The following documentation may be requested on a cascading basis until sufficient evidence has been presented to the Collector to reasonably satisfy the maturation requirement under s.105A:

- VII. Commercial information: evidentiary material (translated into English if required) to satisfy maturation requirements that can be verified via open source (online) research conducted by ABF if required, including.
- VIII. Historical information e.g. public advertisements showing the product being advertised in the country of origin
- IX. Statement from the distillery/supplier
- X. Letter of intent by the manufacturer
- XI. Statements from the manufacturer's/producers
- XII. Certificate of analysis
- XIII. Certificate of Origin
- XIV. Correspondence with an approved issuing authority
- XV. Illustrative Descriptive Material (IDM) from the importer, including;
  - a. label information (stating maturation in wood for two years)
  - b. commercial website information, and
  - c. producer's website, including photos of the product being imported;
  - d. advertising/promotional material
  - e. online supplier catalogue

If the ABF is not satisfied that the goods meet the maturation requirements, then the goods will not be cleared from customs control. This requirement applies to goods entered directly into home consumption as well as those entered from a warehouse. It is the responsibility of all importers of brandy, whisky or rum to be aware of the requirements to clear the goods from customs control.

For queries concerning this Notice, please contact the Department of Home Affairs Global Service Centre on 131 881.



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