

Honolulu Liquor Commission (HLC)

Filing your GLS Report – Frequently Asked Questions (FAQs)

When is the Gross Liquor Sales (GLS) report due?

The deadline to file the GLS report is July 31, 2015.

The report must be completed and filed no sooner than July 1 or later than July 31 of each year. In cases of a transfer of a license, the report must be filed by the transferor before the actual transfer of the license. Where licenses are revoked, canceled, or expired by term, a final report shall be filed within thirty-one (31) days following such revocation, cancellation or expiration. (ref. §3-81-17.54(c))

All reports must be filed on or before the required filing dates by delivering them to the office of the Liquor Commission or postmarked on or before the required filing dates. (ref. §3-81-17.54(c))

Do you accept a faxed or emailed GLS report?

No. We accept only GLS reports filed with original signature.

When is the additional license fee on GLS due?

The additional license fee based on gross sales of liquor shall be due and payable thirty-one (31) days after expiration, revocation or cancellation of the license under which the additional license fee accrued. In case of a license transfer, the additional license fee chargeable against such licenses become due and payable before the actual transfer of the license (ref. §3-81-17.55)

What payment options are available to pay for the additional license fee?

- Corporate Check, Cashier's Check, or Money Order, payable to "City & County of Honolulu"
- Cash (over-the-counter only)
- Credit Cards (online filing or over-the-counter)

Who can sign the GLS report?

Only an officer, member or authorized agent of record at the HLC may sign the GLS form. A form signed by an Agent must include a Letter of Authorization signed by the Licensee, or a completed Notification of Authorized Agent Form (LIQ-LIC-106) located on our website: http://www.honolulu.gov/liq/formsdocuments.html#license_permit_forms, unless an authorization was previously filed with the HLC and is less than a year old.

What do you have to include in Gross Liquor Sales?

The Liquor Commission defines gross liquor sales, pursuant to HRS 281-1 Definitions for "gross sales", "The total receipts actually received from the sales of liquor for which the license has been issued without deduction on account of the cost of property sold or expenses of any kind."

Licensees who give complimentary drinks must report the full value of those drinks in their annual gross sales report. If there is no sales price related to the complimentary drink, the licensee shall report the complimentary drink's value at four (4) times the amount of liquor purchased. Licensees who assess State General Exercise Tax and bottle fees to its customers are required to report as part of gross liquor sales. For the Restaurant, Hotel or Condominium Hotel, Gross sales from off-premises catering must be included in the gross sales report

We have a different accounting period. Do we have to use a fiscal year?

If you use a different accounting period, please contact a [HLC auditor](#).

The license period was shorter than the normal reporting period of twelve (12) months. Can we still apply the full deductible to calculate the additional license fee?

No. If the operating period is shorter than twelve (12) months, any additional fee based on gross sales of liquor is determined by prorating the deductible for the year. Please contact a [HLC auditors](#) for a prorated deductible amount if not provided. (ref. §3-81-17.55(b))

What if we find errors on the submitted report?

Please make corrections on the copy of your filed report, write "Amended" on top and submit it to HLC with your explanation and the additional fee (if applicable).