



A New Tax System (Wine Equalisation Tax) Act 1999

No. 62, 1999 as amended

Compilation start date: 1 July 2014

Includes amendments up to: Act No. 62, 2014

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About this compilation

This compilation

This is a compilation of the *A New Tax System (Wine Equalisation Tax) Act 1999* as in force on 1 July 2014. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 21 July 2014.

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of each amended provision.

Uncommenced amendments

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

Provisions ceasing to have effect

If a provision of the compiled law has expired or otherwise ceased to have effect in accordance with a provision of the law, details are included in the endnotes.

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An Act about a tax, relating to certain alcoholic beverages, to implement A New Tax System, and for related purposes

Part 1—Introduction

Division 1—Preliminary

1-1 Short title

This Act may be cited as the *A New Tax System (Wine Equalisation Tax) Act 1999*.

1-2 Commencement

This Act commences on 1 July 2000.

1-3 How the wine tax law applies to things outside Australia and things happening before commencement

- (1) The *wine tax law extends to acts, omissions, matters and things outside *Australia (except where a contrary intention appears).
- (2) The *wine tax law applies to acts and omissions happening before or after the commencement of this Act (except where there is an express statement to the contrary).

1-4 States and Territories are bound by the wine tax law

The *wine tax law binds the Crown in right of each of the States, of the Australian Capital Territory and of the Northern Territory. However, it does not make the Crown liable to be prosecuted for an offence.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 2—Overview of the wine tax legislation

2-1 What this Act is about

This Act is about the wine equalisation tax (or wine tax).

The wine tax is a single stage tax applying (in most cases) to dealings in wine at the wholesale level. In almost all dealings to which it applies, the GST will also apply.

Note 1: **Wine** is widely defined in Subdivision 31-A. It can apply to beverages fermented from any fruit or vegetable. It also extends to cider, perry, mead and sake.

Note 2: The wine tax is imposed by 3 Acts:

- (a) the *A New Tax System (Wine Equalisation Tax Imposition—General) Act 1999*; and
- (b) the *A New Tax System (Wine Equalisation Tax Imposition—Customs) Act 1999*; and
- (c) the *A New Tax System (Wine Equalisation Tax Imposition—Excise) Act 1999*.

2-5 Liability to tax (Part 2)

Part 2 sets out the rules that establish the liability for the wine tax. The broad aim of the wine tax law is to tax the last wholesale sale of wine (usually the sale from the last wholesaler to the retailer).

2-10 Quoting (Part 3)

Part 3 is about quoting. The system of quoting is designed to avoid wine tax becoming payable on earlier sales.

2-15 Wine tax credits (Part 4)

Part 4 is about the entitlement to, and claiming of, wine tax credits. The system of wine tax credits deals (among other things) with situations where wine tax has become payable more than once on the same wine.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

2-20 Payment of wine tax (Part 5)

Part 5 provides for amounts of wine tax, and wine tax credits, to be included in net amounts under the GST system. This has the effect of incorporating the wine tax into the payments and refunds system for the GST. However, the assessed wine tax is paid together with customs duty (where appropriate).

2-25 Miscellaneous (Part 6)

Part 6 deals with miscellaneous matters.

2-30 Interpretative provisions (Part 7)

Part 7 contains the Dictionary, which sets out a list of all the terms that are defined in this Act. It also sets out the meanings of some important concepts and rules on how to interpret this Act.

2-33 Administration, collection and recovery provisions in the *Taxation Administration Act 1953*

Parts 3-10, 4-1 and 4-15 in Schedule 1 to the *Taxation Administration Act 1953* contain provisions relating to the administration of the wine tax, and to collection and recovery of amounts of wine tax.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 3—Defined terms

3-1 When defined terms are identified

- (1) Many of the terms used in the law relating to the wine tax are defined.
- (2) Most defined terms in this Act are identified by an asterisk appearing at the start of the term: as in “*taxable dealing”. The footnote that goes with the asterisk contains a signpost to the Dictionary definitions starting at section 33-1.

3-5 When terms are *not* identified

- (1) Once a defined term has been identified by an asterisk, later occurrences of the term in the same subsection are *not* usually asterisked.
- (2) Terms are *not* asterisked in the non-operative material contained in this Act.
Note: The non-operative material is described in Division 4.
- (3) The following basic terms used throughout the Act are *not* identified with an asterisk.

Common definitions that are not asterisked	
Item	This term:
1	amount
2	Commissioner
3	entity
5	wine
6	wine tax
7	you

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

3-10 Identifying the defined term in a definition

Within a definition, the defined term is identified by ***bold italics***.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 4—Status of Guides and other non-operative material

4-1 Non-operative material

In addition to the operative provisions themselves, this Act contains other material to help you identify accurately and quickly the provisions that are relevant to you and to help you understand them.

This other material falls into 2 main categories.

4-5 Explanatory sections

One category is the explanatory section in many Divisions. Under the section heading “What this Division is about”, a short explanation of the Division appears in boxed text.

Explanatory sections form part of this Act but are not operative provisions. In interpreting an operative provision, explanatory sections may only be considered for limited purposes. They are set out in section 29-10.

4-10 Other material

The other category consists of material such as notes and examples. These also form part of the Act. They are distinguished by type size from the operative provisions (except for formulas), but are not kept separate from them.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 2—Wine tax

Division 5—General rules for taxability

5-1 What this Division is about

Liability for wine tax centres around the concept of an assessable dealing. This concept is defined in the Assessable Dealings Table and the sections following the table.

5-5 General rules for taxing assessable dealings

- (1) The *Assessable Dealings Table sets out all the *assessable dealings that can be subject to wine tax.
- (2) If the time of an *assessable dealing (as specified in column 4 of the table) is on or after 1 July 2000, and no exemption applies under Division 7, then:
 - (a) the dealing is a *taxable dealing; and
 - (b) the entity specified in column 3 is the entity liable to the tax; and
 - (c) the tax becomes payable at the time of the dealing, as specified in column 4.

However, an assessable dealing (other than a *customs dealing) is a taxable dealing only if the entity specified in column 3 is *registered or *required to be registered.

Note: Under Part 5, amounts of wine tax, on assessable dealings (other than customs dealings), are included in your net amount under the GST system.

- (3) To calculate the amount of the tax:
 - (a) determine the *taxable value of the dealing under Division 9; and
 - (b) multiply the result by 29%.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 2 Wine tax

Division 5 General rules for taxability

Section 5-5

Note: The amount of tax is reduced for some importations (e.g. accompanied baggage of passengers) that are free of customs duty (see section 5-40).

- (4) The table does not apply to a dealing with wine unless the wine is *assessable wine immediately before the time of the dealing, and is in *Australia at the time of the dealing.

Assessable Dealings Table

Column 1	Column 2	Column 3	Column 4	Column 5
No.	*Assessable dealing	*Entity liable	Time of dealing	Normal taxable value
Part A—Australian Wine				
AD1a	*wholesale sale by an entity that *manufactured the wine in the course of any business	seller	time of sale	the *price (excluding wine tax and *GST) for which the wine was sold
AD1b	*wholesale sale by an entity that is not the *manufacturer of the wine	seller	time of sale	the *price (excluding wine tax and *GST) for which the wine was sold
AD2a	*retail sale by an entity that *manufactured the wine in the course of any business	seller	time of sale	the *notional wholesale selling price
AD2b	*retail sale by an entity that is not the *manufacturer of the wine, but that *obtained the wine under quote; excludes case covered by AD2d	seller	time of sale	the *notional wholesale selling price

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 5-5

Assessable Dealings Table				
Column 1	Column 2	Column 3	Column 4	Column 5
No.	* Assessable dealing	*Entity liable	Time of dealing	Normal taxable value
Part A—Australian Wine				
AD2c	*royalty-inclusive sale	seller	time of sale	the amount that would be the *notional wholesale purchase price of the wine if the *manufacturer had incurred the *eligible royalty costs
AD2d	*indirect marketing sale	seller	time of sale	the *notional wholesale selling price
AD2e	*untaxed sale by an entity that is not the *manufacturer of the wine	seller	time of sale	the *notional wholesale selling price
AD2f	*retail sale, in the course of any business, of wine that is placed in *containers at a time after wine tax became payable on the wine by a person other than the seller	seller	time of sale	the *notional wholesale selling price
AD3a	*untaxed AOU by an entity that is not the *manufacturer of the wine	applier	time of *AOU	the *notional wholesale selling price

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 2 Wine tax

Division 5 General rules for taxability

Section 5-5

Assessable Dealings Table				
Column 1	Column 2	Column 3	Column 4	Column 5
No.	*Assessable dealing	*Entity liable	Time of dealing	Normal taxable value
Part A—Australian Wine				
AD3b	*AOU by an entity that manufactured the wine in the course of any business	applier	time of *AOU	the *notional wholesale selling price
AD3c	*AOU by an entity that is not the *manufacturer of the wine, but that *obtained the wine under quote	applier	time of *AOU	(a) the purchase *price (excluding *GST), if the wine was *purchased under quote; (b) in other cases, the *notional wholesale selling price
AD3d	*royalty-inclusive AOU	applier	time of *AOU	the amount that would be the *notional wholesale purchase price of the wine if the *manufacturer had incurred the *eligible royalty costs
AD4b	removal from a *customs clearance area of *airport shop goods purchased by a *relevant traveller from an *inwards duty free shop	*relevant traveller	time at which wine tax is payable under section 23-5	the *price for which the wine was purchased by the *relevant traveller

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Assessable Dealings Table				
Column 1	Column 2	Column 3	Column 4	Column 5
No.	*Assessable dealing	*Entity liable	Time of dealing	Normal taxable value
Part B—Imported Wine				
AD10	*local entry	entity that makes the *local entry	time at which wine tax is payable under section 23-5	the *GST importation value
AD11b	*wholesale sale by any entity	seller	time of sale	the *price (excluding wine tax and *GST) for which the wine was sold
AD12b	*retail sale by an entity that *obtained the wine under quote; excludes case covered by AD12d	seller	time of sale	the *notional wholesale selling price
AD12c	*royalty-inclusive sale	seller	time of sale	the amount that would be the *notional wholesale purchase price of the wine if the entity that *imported the wine had incurred the *eligible royalty costs
AD12d	*indirect marketing sale	seller	time of sale	the *notional wholesale selling price
AD12e	*untaxed sale	seller	time of sale	the *notional wholesale selling price

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 2 Wine tax

Division 5 General rules for taxability

Section 5-5

Assessable Dealings Table				
Column 1	Column 2	Column 3	Column 4	Column 5
No.	*Assessable dealing	*Entity liable	Time of dealing	Normal taxable value
Part B—Imported Wine				
AD12f	*retail sale, in the course of any business, of wine that is placed in *containers at a time after wine tax became payable on the wine by a person other than the seller	seller	time of sale	the *notional wholesale selling price
AD13a	*untaxed AOU	applier	time of *AOU	the *notional wholesale selling price
AD13c	*AOU by an entity that *obtained the wine under quote	applier	time of *AOU	(a) if the wine was *purchased under quote: the purchase *price (excluding *GST); (b) if the wine was *locally entered under quote by the applier: the *GST importation value
AD13d	*royalty-inclusive AOU	applier	time of *AOU	the amount that would be the *notional wholesale purchase price of the wine if the entity that *imported the wine had incurred the *eligible royalty costs

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Assessable Dealings Table

Column 1 No.	Column 2 *Assessable dealing	Column 3 *Entity liable	Column 4 Time of dealing	Column 5 Normal taxable value
Part B—Imported Wine				
AD14b	removal from a *customs clearance area of *airport shop goods purchased by a *relevant traveller from an *inwards duty free shop	*relevant traveller	time at which wine tax is payable under section 23-5	the *price for which the wine was purchased by the *relevant traveller

Note: The numbering of items in the table uses the following pattern:

For Australian wine, the dealings are divided into 4 groups:

- wholesale sales begin with AD1
- retail sales begin with AD2
- an AOU begins with AD3
- miscellaneous dealings begin with AD4.

Imported wine has an additional class of local entry (AD10). The other dealings with imported wine have a number that is 10 higher than the broadly corresponding dealing with Australian wine. For example, AD12b for imported wine corresponds to AD2b for Australian wine.

5-10 Sale time brought forward if purchaser uses the wine before title passes

- (1) This section applies to an *assessable dealing that consists of a sale, if the purchaser uses the wine after the time when the contract is made but before the time when title is to pass to the purchaser under the contract.
- (2) The time when the purchaser first so uses the wine is taken to be the time of the sale for the purposes of the *wine tax law.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

5-15 Royalty-inclusive sale (AD2c and AD12c) or AOU (AD3d and AD13d)

- (1) A *retail sale, or an *AOU, of wine (the *current wine*) by you in the course of a business is a *royalty-inclusive sale* or a *royalty-inclusive AOU* respectively if the following conditions are met:
- (a) *eligible royalty costs have been incurred at or before the time of the sale or AOU, or could reasonably be expected to be incurred after the time of the sale or AOU, by any or all of the following:
 - (i) you;
 - (ii) your *associate;
 - (iii) any entity (other than the *manufacturer) under an arrangement with you or with your associate;
 - (b) the sale or AOU is not covered by another category of *assessable dealing in the *Assessable Dealings Table.
- (2) *Eligible royalty cost* is a *royalty that is paid or payable in connection with the current wine, except where the amount was paid or payable by any entity before 24 March 1999.

5-20 Indirect marketing sale (AD2d and AD12d)

A sale of *assessable wine is an *indirect marketing sale* if it is a *retail sale made by an entity (the *marketer*) that is not the *manufacturer of the wine and the sale is made:

- (a) under an arrangement that provides for the sale of the wine to be made by an entity that is acting for the marketer but is not an employee of the marketer; or
- (b) from premises that:
 - (i) are used, mainly for making retail sales of wine, by an entity or entities other than the marketer; and
 - (ii) are held out to be premises of, or premises used by, the other entity or entities.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

5-25 Untaxed sale (AD2e and AD12e) or AOU (AD3a and AD13a)

- (1) A *retail sale of wine by you is an *untaxed sale* unless:
 - (a) you *obtained the wine under quote; or
 - (b) the wine has previously passed through a taxing point; or
 - (c) the sale is an *indirect marketing sale.
- (2) An *AOU, in the course of any business, by you is an *untaxed AOU* unless:
 - (a) you *obtained the wine under quote; or
 - (b) the wine has previously passed through a taxing point.
- (3) For the purposes of this section, wine is taken to have passed through a taxing point only if:
 - (a) the wine has been the subject of a *taxable dealing; or
 - (b) the wine has been the subject of an *assessable dealing that was exempted because you could not be taxed or were entitled to an exemption arising outside the *wine tax law; or
 - (c) the wine has been the subject of sales tax within the meaning of the former *Sales Tax Assessment Act 1992*; or
 - (d) section 5 of the former *Sales Tax Amendment (Transitional) Act 1992* applies to the wine (whether or not the wine would, but for that section, have been subject to sales tax under the former *Sales Tax Assessment Act 1992*).

Note: Section 5 ensured that goods subject to sales tax under the pre-1992 sales tax law were not also taxable under the 1992 sales tax law.

5-30 Local entry of imported wine (AD10)

- (1) The Local Entry Table sets out the situations that amount to a local entry of *imported wine for the purposes of the *wine tax law. The rest of this section deals with situations involving the withdrawal of a customs entry, or multiple local entries of the same wine.
- (2) The withdrawal of the customs entry underlying a formal local entry (the *earlier local entry*) usually has the effect that the earlier local entry is taken never to have happened. However, if:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 2 Wine tax

Division 5 General rules for taxability

Section 5-30

- (a) there is a later formal local entry after the withdrawal; and
 - (b) the tax on that later entry would be less than the tax on the earlier local entry;
- then the earlier local entry is taken never to have been extinguished and the later entry is taken never to have happened.
- (3) If a formal local entry happens after a deemed local entry, the formal local entry is taken never to have happened.
 - (4) If a deemed local entry happens after a formal local entry, the formal local entry is taken never to have happened.
 - (5) In this section:

customs entry means an entry for home consumption under the *Customs Act 1901*.

deemed local entry means a local entry that is not a formal local entry.

formal local entry means a local entry covered by *LE1 or *LE2 in the Local Entry Table.

Local Entry Table		
Column 1	Column 2	Column 3
No.	Situation giving rise to local entry	*Entity to be regarded as making the local entry
LE1	the wine is taken to have been entered for home consumption under subsection 71A(7) of the <i>Customs Act 1901</i>	owner (within the meaning of the <i>Customs Act 1901</i>) of the wine
LE2	the wine is taken to have been entered for home consumption under subsection 71A(8) of the <i>Customs Act 1901</i>	owner (within the meaning of the <i>Customs Act 1901</i>) of the wine

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Local Entry Table		
Column 1	Column 2	Column 3
No.	Situation giving rise to local entry	*Entity to be regarded as making the local entry
LE3	the wine is delivered into home consumption under section 71 of the <i>Customs Act 1901</i>	entity authorised under section 71 of the <i>Customs Act 1901</i> to deliver the wine
LE4	the wine is sold under section 72, 87 or 96 of the <i>Customs Act 1901</i>	entity that bought the wine
LE5	the wine is delivered to an entity under section 208 of the <i>Customs Act 1901</i>	entity to which the wine is delivered
LE6	the wine is delivered to an entity under a court order made in an action under the <i>Customs Act 1901</i> for condemnation or recovery of the wine	entity to which the wine is delivered
LE7	the wine is delivered to an entity under a court order made in an action for a declaration that the wine is not forfeited under the <i>Customs Act 1901</i>	entity to which the wine is delivered
LE8	the wine has been seized under a warrant issued under section 203 of the <i>Customs Act 1901</i> , or under section 203B or 203C of that Act, and is delivered to an entity on the basis that it is not forfeited goods	entity to which the wine is delivered

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 2 Wine tax

Division 5 General rules for taxability

Section 5-30

Local Entry Table		
Column 1	Column 2	Column 3
No.	Situation giving rise to local entry	*Entity to be regarded as making the local entry
LE9	delivery of the wine is authorised under subsection 209(6) of the <i>Customs Act 1901</i>	entity to which the wine is delivered or is to be delivered
LE10	a demand is made under section 35A or 149 of the <i>Customs Act 1901</i> in relation to the wine	entity on which the demand is made
LE11	the wine is treated as entered for home consumption under subsection 96A(12) of the <i>Customs Act 1901</i>	entity treated under section 96A of the <i>Customs Act 1901</i> as having entered the wine for home consumption
LE12	the wine is taken out of a warehouse under a permission granted under section 97 of the <i>Customs Act 1901</i> and is not returned to the warehouse before the expiration of the period specified in the permission	entity to which the permission is given
LE14	the wine is taken into home consumption in accordance with a permission granted under section 77D of the <i>Customs Act 1901</i>	entity to which the permission is granted
LE14A	the wine is *tradex scheme goods, and any of the circumstances referred to in subsection 21(1) of that Act have occurred in respect of any of the wine	holder (within the meaning of the <i>Tradex Scheme Act 1999</i>) of the *tradex order relating to the wine

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Local Entry Table

Column 1	Column 2	Column 3
No.	Situation giving rise to local entry	*Entity to be regarded as making the local entry
LE15	the wine is not covered by any other item in this table but is *imported, and is not entered for home consumption as required under the <i>Customs Act 1901</i>	owner (within the meaning of the <i>Customs Act 1901</i>) of the wine

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 7—Exemptions

7-1 What this Division is about

In some circumstances, a dealing with wine is exempt from wine tax even if it is an assessable dealing.

7-5 Exemption for dealings that are GST-free supplies or non-taxable importations

An *assessable dealing is not taxable if the dealing is:

- (a) a *supply that is *GST-free (other than because of Subdivision 38-D (child care) of the *GST Act); or
- (b) a *local entry relating to an *importation that is a *non-taxable importation.

7-10 Exemptions based on quoting

- (1) A sale is not taxable if the purchaser *quotes for the sale at or before the time of the sale.
- (2) A *customs dealing is not taxable if the entity that would, apart from this subsection, be liable for the wine tax on the dealing *quotes for the dealing at or before the time of the dealing.

7-15 Exemptions based on Schedule 4 to the *Customs Tariff Act 1995*

- (1) A *customs dealing is not taxable if it is an *importation of wine covered by item 10, 11, 15, 18, 21, 21A, 24 or 27 in Schedule 4 to the *Customs Tariff.
- (2) To avoid doubt, a reference to wine that is covered by an item in Schedule 4 to the *Customs Tariff includes a reference to goods to which that item would apply apart from the operation of subsection 18(1) of the *Customs Tariff Act 1995*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

7-20 Exemption for local entry if wine has been taxed while in bond

A *local entry of wine is not taxable if you or anyone else became liable to tax on a previous *assessable dealing with the wine while it was in bond or under the control of *Customs.

7-25 Goods returned to Australia in an unaltered condition

- (1) A *local entry of wine is not taxable if:
- (a) the wine was exported from Australia and is returned to Australia, without having been subject to any treatment, industrial processing, alteration or any other process since its export; and
 - (b) the importer was not entitled to, and did not claim, a payment under Division 25 (about the tourist refund scheme) related to the export of the wine; and
 - (c) the importer:
 - (i) is the manufacturer of the wine; or
 - (ii) has previously acquired the wine, and the supply by means of which the importer acquired the wine was a *taxable dealing; or
 - (iii) has previously imported the goods, and the previous importation was a *taxable dealing.
- (2) A *local entry of wine is not taxable if:
- (a) the importer had manufactured, acquired or imported the wine before 1 July 2000; and
 - (b) the wine was exported from Australia before, on or after 1 July 2000; and
 - (c) the wine is returned to Australia on or after 1 July 2000, without having been subject to any treatment, industrial processing, alteration or any other process since its export; and
 - (d) the importer was not entitled to, and did not claim, a payment under Division 25 (about the tourist refund scheme) related to the export of the wine; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 2 Wine tax
Division 7 Exemptions

Section 7-25

(e) the ownership of the wine when it is returned to Australia is the same as its ownership on 1 July 2000.

Note: An importation covered by this section may also be duty-free under item 17 of Schedule 4 to the *Customs Tariff Act 1995*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 9—Taxable value

9-1 What this Division is about

In most cases, the taxable value of an assessable dealing is multiplied by the rate of wine tax to calculate the amount of wine tax.

Subdivision 9-A—General rules for working out taxable value

9-5 How to work out the taxable value of a taxable dealing

- (1) The general rules for calculating the *taxable value* are set out in the *Assessable Dealings Table.
- (2) In some cases, the *Assessable Dealings Table refers to the *notional wholesale selling price as the *taxable value. Subdivision 9-B sets out how to work out the notional wholesale selling price.
- (3) In some cases, amounts must be added to the amount set out in the *Assessable Dealings Table. These additions are set out in Subdivision 9-C.
- (4) In working out the *taxable value of wine, any rebate, refund or other payment or credit made by a State or Territory in respect of the wine is to be disregarded.

9-10 Agreement with Commissioner regarding calculation of taxable value

- (1) The Commissioner may enter into an agreement with you about calculating the *taxable values of particular *taxable dealings for which you are liable for the wine tax.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 9-25

- (2) So far as the agreement is inconsistent with this Act, the agreement prevails.

Subdivision 9-B—Notional wholesale selling price

9-25 The 2 methods of working out notional wholesale selling prices for retail dealings with grape wine

- (1) There are 2 methods for working out the *notional wholesale selling price* for a *taxable dealing that is either:
- (a) a *retail sale of *grape wine; or
 - (b) an *AOU connected with retail sales of wine that is grape wine.
- (2) The *half retail price method is used unless you have chosen under subsection (3) to use the *average wholesale price method.
- (3) You may choose to use the *average wholesale price method if, during the *tax period in respect of which you are liable to pay wine tax on the dealing, at least 10% by value of all your sales of *grape wine that:
- (a) is of the same vintage as the grape wine to which the dealing relates; and
 - (b) is produced from the same grape varieties, or the same blend of grape varieties, as the grape wine to which the dealing relates;
- are *wholesale sales.

9-30 Working out notional wholesale selling prices for retail dealings with wine that is not grape wine

The *notional wholesale selling price* for a *taxable dealing that is either:

- (a) a *retail sale of wine that is not *grape wine; or
 - (b) an *AOU connected with retail sales of wine that is not grape wine;
- is worked out using the *half retail price method.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

9-35 The half retail price method

- (1) The notional wholesale selling price for a *retail sale of *grape wine, worked out using the *half retail price method*, is 50% of the *price of the sale.
- (2) The notional wholesale selling price for an *AOU connected with retail sales of grape wine, worked out using the *half retail price method*, is 50% of the *price for which you would normally have sold the wine if the sale were a *retail sale.

9-40 The average wholesale price method

The notional wholesale selling price for a *retail sale of *grape wine, or for an *AOU connected with retail sales of grape wine, worked out using the *average wholesale price method* is the weighted average of the *prices (excluding wine tax and *GST) for *wholesale sales that you have made of grape wine that:

- (a) is of the same vintage as the grape wine to which the retail sale or AOU relates; and
- (b) is produced from the same grape varieties, or the same blend of grape varieties, as the grape wine to which the retail sale or AOU relates;

during the *tax period in respect of which you are liable to pay wine tax on the retail sale or AOU.

Example: If, during a tax period, you make 70% of wholesale sales of grape wine of a particular vintage and variety at \$80 per dozen, and the remaining 30% at \$90 per dozen, the weighted average of the wholesale prices for wholesale sales during the tax period is:

$$\left(70\% \times \$80 \right) + \left(30\% \times \$90 \right) = \$83 \text{ per dozen}$$

9-45 Notional wholesale selling prices for other dealings

The *notional wholesale selling price* for a taxable dealing with wine that is neither:

- (a) a *retail sale of wine; nor

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 9-65

(b) an *AOU connected with retail sales of wine;
is the *price (excluding wine tax and *GST) for which you could reasonably have been expected to sell the wine by wholesale under an arm's length transaction.

Subdivision 9-C—Additions to taxable value

9-65 Taxable dealing with wine that is the contents of a container

- (1) This section deals with situations in which a *container is associated with wine (the *contents*) that is the subject of a *taxable dealing. The aim of this section is to ensure that the *taxable value will include a component for the container, even though the parties may have allocated a separate amount to the container.
- (2) If:
 - (a) the *taxable value of the dealing is calculated by reference to the *price (excluding wine tax and *GST) for which the contents were sold; and
 - (b) the parties have allocated a separate amount to the *container; then the taxable value is *increased by so much of the value of the container as is recouped by the seller in connection with the sale of the contents.
- (3) If the *taxable value of the dealing is not calculated as mentioned in subsection (2), then the taxable value is *increased by so much of the value of the *container as could reasonably be expected to have been recouped by you in connection with a hypothetical sale of the contents at the time of the actual *taxable dealing with the contents.

9-70 Assessable dealings with wine that involve the payment of an associated royalty

- (1) If a *royalty is paid or payable, or likely to be paid or payable, in connection with any of the following events in respect of particular wine:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 9-70

- (a) the *manufacture of the wine;
- (b) the *importation or *local entry of the wine;
- (c) a sale of the wine;

then the *taxable value of any *taxable dealing with that wine that happens at or after that event includes the amount or value of the royalty.

- (2) **Royalty** is any amount to the extent to which it is paid or payable (whether or not periodically) as consideration for any of the following things (or for the right to do them):
- (a) doing anything that would be an infringement of copyright if it were done without the licence of the copyright owner;
 - (b) making, using, exercising or vending an invention (each of those terms having the meaning it has in the *Patents Act 1990*);
 - (c) using a design that is of a kind capable of being registered under the *Designs Act 2003* (whether or not it is registered under that Act or under any other law);
 - (d) using a trade mark that is of a kind capable of being registered under the *Trade Marks Act 1995* (whether or not it is registered under that Act or under any other law), but not including a mark that relates to a service;
 - (e) using confidential information;
 - (f) using machinery, implements, apparatus or other equipment;
 - (g) *supplying scientific, technical, industrial, commercial or other knowledge or information;
 - (h) supplying assistance that is ancillary to, and is supplied as a means of enabling the application or enjoyment of, any matter covered by paragraphs (a) to (g);
 - (i) a total or partial forbearance in respect of any matter covered by paragraphs (a) to (h).

Terms used in paragraph (a) of this definition have the same meaning as in the *Copyright Act 1968*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 9-75

9-75 Assessable dealing with wine in bond

If a *taxable dealing happens while the wine is in bond or otherwise subject to the control of *Customs, the *taxable value is *increased by the amount of *customs duty to which the wine would have been subject if it had been entered for home consumption under the *Customs Act 1901* at the time of the taxable dealing.

9-80 Amounts not to be added if they are already included in the taxable value

This Subdivision does not add any amount to the *taxable value so far as it would already be included in the taxable value.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 3—Quoting

Division 13—Quoting for dealings in wine

13-1 What this Division is about

In certain circumstances you can quote for a dealing with wine. This is designed to avoid the wine tax becoming payable on sales preceding the last wholesale sale. (Under section 7-10, wine tax is not payable on a sale for which the purchaser has quoted.)

13-5 Standard grounds for quoting ABN

- (1) You are entitled to *quote your *ABN for a dealing with wine if, at the time of quoting, you have the intention of dealing with the wine in any of the following ways:
 - (a) selling the wine by *wholesale, or by *indirect marketing sale, while the wine is in *Australia;
 - (b) selling the wine, by any kind of sale, while it is in Australia (this ground is available only if you are mainly a wholesaler at the time of quoting);
 - (c) using the wine as a material in *manufacture or other treatment or processing, whether or not it relates to or results in other wine;
 - (d) making a *supply of the wine that will be *GST-free.
- (2) However, you are not entitled to *quote unless you are *registered.
- (3) For the purposes of paragraph (1)(b), you are mainly a wholesaler at the quoting time only if:
 - (a) *wholesale sales and *indirect marketing sales account for more than half of the total value of all sales of *assessable wine by you during the 12 months ending at the quoting time; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 3 Quoting

Division 13 Quoting for dealings in wine

Section 13-10

- (b) you have an expectation (based on reasonable grounds) that wholesale sales and indirect marketing sales will account for more than half of the total value of all sales of assessable wine by you during the 12 months starting at the quoting time.

For this purpose, the value of a sale of wine is the *price for which the wine is sold.

13-10 Additional quoting grounds in special circumstances

The Commissioner may (if you are *registered) authorise you to *quote your *ABN in special circumstances in which you would not otherwise be entitled to quote.

13-15 Periodic quoting

- (1) You may make a periodic *quote under this section for purchases that you propose to make from an entity (the *supplier*) during the period, not exceeding 12 months, covered by the periodic quote.
- (2) If you make such a periodic *quote on or before the first day of the period to which the quote relates, you are treated as having quoted your *ABN for all purchases during the period from the *supplier, other than purchases in respect of which you have notified the supplier in accordance with subsection (3).
- (3) If you are not entitled to *quote for a particular purchase from the *supplier during the period, you must notify the supplier of that fact at or before the time of the purchase. The notification must be in the *approved form.
- (4) You commit an offence if you contravene subsection (3).

Penalty: 20 penalty units.

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

- (5) Section 13-30 applies to a *quote that you are treated as having made under subsection (2) of this section for a particular purchase.

13-20 Manner in which quote must be made

- (1) A *quote (including a periodic quote) must be made in the *approved form.
- (2) A *quote for a dealing is not effective unless it is made at or before the time of the dealing.

13-25 Incorrect quote nevertheless effective for certain purposes

If you *quote in circumstances in which you are not entitled to quote, or the quote is not in the *approved form, the quote is nevertheless:

- (a) effective for the purposes of Subdivision 31-D; and
- (b) effective for the purpose of section 7-10, unless section 13-30 applies.

13-30 Quote not effective for certain purposes if there are grounds for believing it was improperly made

A *quote is not effective, so far as it would have resulted in an exemption or a ground for a *CR6 wine tax credit, if at the time of the quote the entity to which the quote is made has reasonable grounds for believing that:

- (a) you are not entitled to quote in the particular circumstances; or
- (b) the quote is not made in the *approved form; or
- (c) the quote is false or misleading in a material particular (either because of something stated in the quote or something left out).

13-35 Improper quoting is an offence

You must not, in relation to any dealing with wine:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 3 Quoting

Division 13 Quoting for dealings in wine

Section 13-35

- (a) quote an *ABN for the purposes of this Act:
- (i) in circumstances in which you are not entitled to quote;
or
 - (ii) in contravention of subsection 13-20(1); or
- (b) in any other way falsely quote an ABN.

Penalty: 20 penalty units.

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

Note 3: Section 23 of the *A New Tax System (Australian Business Number) Act 1999* provides penalties for misuse of ABNs.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 4—Wine tax credits

Division 17—Wine tax credits

17-1 What this Division is about

Wine tax credits can arise in a number of circumstances. Generally speaking, they prevent wine tax applying more than once to the same goods.

Note: If you are in the GST system, wine tax credits are included in your net amounts (see Part 5). If you are not in the GST system, you can claim wine tax credits under this Part. Producer rebates under Division 19 are a form of wine tax credit.

17-5 Wine tax credit entitlements

- (1) The *Wine Tax Credit Table sets out the situations in which you are entitled to a *wine tax credit.
- (2) You are not entitled to a *wine tax credit for an amount of tax for which a wine tax credit entitlement has previously arisen (whether for you or another entity).
- (3) You are not entitled to a *wine tax credit unless you make a claim for the wine tax credit under section 17-10.

Wine Tax Credit Table

No.	Summary of ground	Details of ground	Amount of *wine tax credit	Time *wine tax credit arises
CR1	Tax overpaid	You have paid an amount as wine tax that was not legally payable.	the amount overpaid, to the extent that you have not *passed it on	when the amount became overpaid

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 4 Wine tax credits
Division 17 Wine tax credits

Section 17-5

Wine Tax Credit Table

No.	Summary of ground	Details of ground	Amount of *wine tax credit	Time *wine tax credit arises
CR2	You have *borne wine tax, even though entitled to *quote	You have *borne wine tax on a *tax-bearing dealing for which you were entitled to *quote (whether or not you quoted). You have not sold the wine. If you have applied the wine to own use, the *AOU would not have been taxable, assuming it were an *assessable dealing.	the *wine tax borne, to the extent that you have not *passed it on	time of the *tax-bearing dealing
CR3	You are liable to tax because *quote ineffective under section 13-30	You have become liable to wine tax on an *assessable dealing (or have lost an entitlement to a *CR6 wine tax credit) because section 13-30 applied to an otherwise fully effective *quote that was made to you.	the wine tax payable on the *assessable dealing (or the amount to which the *CR6 wine tax credit would have related), to the extent that you have not *passed it on	time of the *assessable dealing (or time *CR6 wine tax credit would have arisen)
CR4	Avoiding double tax on the same wine	You have become liable to wine tax on an *assessable dealing (the <i>current dealing</i>), but have *borne wine tax on the wine before the time of the current dealing.	the wine tax previously *borne on the wine	time of the current dealing

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 17-5

Wine Tax Credit Table				
No.	Summary of ground	Details of ground	Amount of *wine tax credit	Time *wine tax credit arises
CR5	Ensuring exemption where latest *assessable dealing is non-taxable	*Assessable dealing (the current dealing) is not taxable (for any reason except section 7-20). You: (a) would be liable to the wine tax on the current dealing if it were taxable; and (b) have *borne wine tax on the wine before the time of the current dealing.	the wine tax previously *borne on the wine	time of the current dealing
CR6	Tax excluded from sale *price of tax-paid wine sold to *quoting purchaser	You have sold wine, to a purchaser who *quoted on the sale, for a *price that excluded some or all of the wine tax previously *borne by you on the wine.	the wine tax excluded from sale *price	time of sale
CR7	Ensuring no double tax in respect of *containers	You are liable to the wine tax on an *assessable dealing with wine that is the contents of a *container. You have *borne wine tax on the container.	the *wine tax borne on the *container	time of the *assessable dealing
CR8	Replacement of defective wine	You have *borne wine tax on *assessable wine used for the purpose of replacing other wine because of defects in the other wine.	*wine tax borne on replacement wine	time of replacement

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 4 Wine tax credits

Division 17 Wine tax credits

Section 17-5

Wine Tax Credit Table				
No.	Summary of ground	Details of ground	Amount of *wine tax credit	Time *wine tax credit arises
CR9	*Producer rebate	An *assessable dealing is made in circumstances that entitle you to a producer rebate under Division 19.	the amount of the producer rebate under Division 19	immediately before the end of the financial year in which the assessable dealing occurs
CR10	Wine *exported by you while still *assessable wine	Wine on which you have *borne wine tax has been *exported by you while still *assessable wine.	the *wine tax borne	time of *export
CR11	Tax excluded from sale *price of *GST-free supply of tax paid wine	You sold wine for a *price that excluded some or all of the wine tax previously *borne by you on the wine, and the sale was a *GST-free supply of the wine.	wine tax excluded from sale *price	time of sale
CR13	Refund of *customs duty following destruction of *imported wine	You have become liable to wine tax on a *local entry of wine that was *imported under a contract of sale. You rejected the wine for non-compliance with the contract and the wine was destroyed. The Commissioner is satisfied that the destruction is or would be ground for remission of *customs duty on the wine.	wine tax payable on the *local entry	time of destruction of the wine

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 17-5

Wine Tax Credit Table

No.	Summary of ground	Details of ground	Amount of *wine tax credit	Time *wine tax credit arises
CR14	Drawback of *customs duty on *imported wine	You have become liable to wine tax on a *local entry of wine for which drawback of *customs duty has been allowed under section 168 of the <i>Customs Act 1901</i> (or, in the Commissioner's opinion, would have been allowed if wine had been liable to duty).	wine tax payable on the *local entry	time when drawback was allowed (or would have been allowed)
CR15	Sale *price written off as bad debt	You have: (a) paid wine tax on an *assessable dealing that is a sale and later written off some or all of the *price for which the wine was sold; or (b) paid wine tax on an assessable dealing that is a *local entry (other than an *LE4) and later written off some or all of the price for which the wine was first sold by you after the local entry.	a proportion of the wine tax paid that is equal to the proportion of the debt written off	time of writing off

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 17-10

17-10 Claims for wine tax credits

- (1) If you are *registered or *required to be registered, you may make a claim for a *wine tax credit (other than a claim for a *producer rebate under subsection 19-5(2)) by including the amount of the wine tax credit in the *reduction of your *net amount for the *tax period in question under section 21-15.
- (2) If you are not *registered or *required to be registered, you may make a claim for a *wine tax credit (other than a claim for a *producer rebate under subsection 19-5(2)) in the *approved form. The claim must be accompanied by such supporting evidence as the Commissioner requires.
- (2A) If you are a *New Zealand participant, you may make a claim for a *wine tax credit under subsection 19-5(2) in the *approved form. The claim must be accompanied by such supporting evidence as the Commissioner requires.
- (2B) The Commissioner may determine, by legislative instrument, the time or times during which claims for *wine tax credits under subsection 19-5(2) may be made.
- (3) A claim under subsection (2) or (2A) must be lodged with the Commissioner within 4 years after the time when the *wine tax credit arises.

17-15 Commissioner not required to consider credit claims for less than \$200

The Commissioner is not required to consider a claim under subsection 17-10(2) or (2A) for a *wine tax credit if the total amount claimed is less than \$200.

17-20 Wine tax credits to be applied against tax liabilities and excess refunded

If you have claimed under subsection 17-10(2) or (2A) a *wine tax credit to which you are entitled, the Commissioner

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

must apply the wine tax credit under Division 3 of Part IIB of the *Taxation Administration Act 1953*.

17-25 Excess wine tax credits must be repaid

If the amount applied by the Commissioner in accordance with section 17-20 is more than the amount of the *wine tax credit to which you are properly entitled, the excess is to be treated as if it were wine tax that became payable, and due for payment, by you at the time when it was applied.

Note: The main effect of treating the amount as if it were tax is to apply the collection and recovery rules in Part 3-10 in Schedule 1 to the *Taxation Administration Act 1953*.

17-30 Clawback of CR15 wine tax credit on later recovery of bad debt

- (1) A *wine tax credit under *CR15 in relation to an amount written off by you as a bad debt is subject to the condition that you are liable to pay an amount under this section if you later recover some or all of the amount written off.
- (2) The amount payable by you is calculated using the following formula:

$$\text{*CR15 wine tax credit} \times \frac{\text{Amount recovered}}{\text{Amount written off}}$$

- (3) The amount is to be treated as if it were wine tax that became payable by you at the time of recovery of the bad debt, and, for the purposes of Part 5, were attributable to the *tax period in which the recovery happened.

Note: The main effect of treating the amount as if it were wine tax is to apply the collection and recovery rules in Part 3-10 in Schedule 1 to the *Taxation Administration Act 1953*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

17-35 Clawback of CR8 wine tax credit on later sale of defective wine

- (1) A *wine tax credit under *CR8 for wine tax on wine that was used to replace defective wine is subject to the condition that you are liable to pay an amount under this section if you later sell the defective wine.
- (2) The amount payable by you is calculated using the following formula:

$$\text{*CR8 wine tax credit} \times \frac{\text{Consideration for later sale of defective wine}}{\text{Taxable value of earlier dealing with the defective wine} + \text{Tax payable on the earlier dealing with the defective wine}}$$

- (3) The amount is to be treated as if it were wine tax that became payable by you at the time of the later sale of the defective wine, and, for the purposes of Part 5, were attributable to the *tax period in which the later sale happened.

Note: The main effect of treating the amount as if it were wine tax is to apply the collection and recovery rules in Part 3-10 in Schedule 1 to the *Taxation Administration Act 1953*.

17-37 Clawback of CR10 wine tax credit on later sale

- (1) A *wine tax credit under *CR10 in relation to wine that is *exported is subject to the condition that you are liable to pay an amount equal to the credit if:
 - (a) the wine is returned to Australia; and
 - (b) the *local entry of the wine is not taxable because of:
 - (i) paragraph 7-5(b) (as it operates because of section 42-10 of the *GST Act); or
 - (ii) section 7-25; and
 - (c) you later sell the wine by *retail sale or there is a later *AOU of the wine.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

- (2) The amount is to be treated as if it were wine tax that became payable by you at the time of the later sale or later *AOU of the wine, and, for the purposes of Part 5, were attributable to the *tax period in which the later sale or later AOU happened.

Note: The main effect of treating the amount as if it were wine tax is to apply the collection and recovery rules in Part 3-10 in Schedule 1 to the *Taxation Administration Act 1953*.

17-40 Agreement with Commissioner regarding wine tax credits

- (1) The Commissioner may enter into an agreement with you regarding the manner of calculating and claiming *wine tax credits to which you are entitled.
- (2) So far as the agreement is inconsistent with this Act, the agreement prevails.

17-45 Notifying disallowance of wine tax credit claim

If the Commissioner decides to disallow the whole or a part of a claim for a *wine tax credit, the Commissioner must notify you of the decision.

Note: Disallowing the whole or a part of a claim for a wine tax credit is a reviewable wine tax decision (see Subdivision 111-C in Schedule 1 to the *Taxation Administration Act 1953*).

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 19—Producer rebates

19-1 What this Division is about

Wine producers are entitled to a rebate for certain dealings in wine. The rebate is provided in the form of a wine tax credit.

Note: Credit ground CR9 is producer rebates.

19-5 Entitlement to producer rebates

- (1) You are entitled to a *producer rebate for *rebatable wine for a *financial year if you are the *producer of the wine and:
 - (a) you are liable to wine tax for a *taxable dealing in the wine during the financial year; or
 - (b) you would have been liable to wine tax for a dealing in the wine during the financial year had the purchaser not *quoted for the sale at or before the time of the sale.
- (2) You are entitled to a *producer rebate for *rebatable wine for a *financial year if:
 - (a) you are approved as a *New Zealand participant; and
 - (b) the wine was *produced by you in *New Zealand and exported to *Australia; and
 - (c) you, or another entity, paid wine tax for a *taxable dealing in the wine during the financial year.

19-7 Approval as New Zealand participant

- (1) You may apply, in writing, in the *approved form, to the Commissioner for approval as a *New Zealand participant.
- (2) You are eligible to be approved as a *New Zealand participant if the Commissioner is satisfied, on the basis of your application and

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

any other relevant information of which the Commissioner becomes aware, that:

- (a) you are a *producer of *rebatable wine in *New Zealand; and
 - (b) the rebatable wine has been, or is likely to be, exported to *Australia.
- (3) If the Commissioner, after consideration of your application, is satisfied of the matters referred to in subsection (2) in relation to you, the Commissioner must, by written instrument, approve you as a *New Zealand participant.
- (4) The Commissioner must decide the date of effect of that approval and include that date in the instrument of approval. That date may be the day of the decision, or a day before or after that day.

Note: Deciding under this subsection the date of effect of any approval of an entity as a New Zealand participant is a reviewable wine tax decision (see Subdivision 111-C in Schedule 1 to the *Taxation Administration Act 1953*).

- (5) If the Commissioner approves you as a *New Zealand participant, the Commissioner must, by notice in writing sent to you, inform you that you have been so approved and of the date from which the approval has effect.
- (6) If the Commissioner, after consideration of your application, is not satisfied of the matters referred to in subsection (2) in relation to you, the Commissioner must:
- (a) by written instrument, refuse to approve you as a *New Zealand participant; and
 - (b) by notice in writing sent to you, inform you that the Commissioner has so decided and of the reasons for that decision.

Note: Refusing to approve an entity as a New Zealand participant is a reviewable wine tax decision (see Subdivision 111-C in Schedule 1 to the *Taxation Administration Act 1953*).

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 19-8

- (7) An instrument of approval under subsection (3) and an instrument refusing approval under subsection (6) are not legislative instruments.

19-8 Revoking an approval as a New Zealand participant

- (1) If, at any time, the Commissioner becomes aware that you cease to satisfy the criteria for approval as a *New Zealand participant, the Commissioner must, by written instrument, revoke your approval.

Note: Revoking under this subsection the approval of an entity as a New Zealand participant is a reviewable wine tax decision (see Subdivision 111-C in Schedule 1 to the *Taxation Administration Act 1953*).

- (2) The Commissioner must decide the date of effect of that revocation and include that date in the instrument of revocation. That date may be the day of the decision, or a day before or after that day.

Note: Deciding under this subsection the date of effect of any revocation of an approval as a New Zealand participant is a reviewable wine tax decision (see Subdivision 111-C in Schedule 1 to the *Taxation Administration Act 1953*).

- (3) If the Commissioner revokes your approval as a *New Zealand participant, the Commissioner must, by notice in writing sent to you, inform you that the Commissioner has revoked your approval, indicate the date from which the revocation has effect and of the reasons for revoking that approval.

- (4) An instrument of revocation under subsection (1) is not a legislative instrument.

19-9 Notification of changed circumstances

- (1) An entity approved as a *New Zealand participant must notify the Commissioner in writing of any circumstances under which the Commissioner must revoke the approval. The notification must be given to the Commissioner within 21 days after the circumstances occurred.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

- (2) A notification under subsection (1) is not a legislative instrument.

19-10 Exceptions

- (1) You are not entitled to a *producer rebate because of paragraph 19-5(1)(b) for a dealing in wine if the purchaser notifies you at or before the time of purchase that the purchaser intends to make a *supply of the wine that will be *GST-free.
- (2) You are not entitled to a *producer rebate because of subsection 19-5(1) for a dealing in wine for which you are liable to wine tax if you have claimed a *wine tax credit, or a wine tax credit subsequently arises for you, for the dealing (except because of a producer rebate).
- (3) You are not entitled to a *producer rebate because of subsection 19-5(2) for a dealing in wine *produced in *New Zealand if:
 - (a) the wine is exported from *Australia after that dealing; and
 - (b) at the time of a claim for producer rebate in respect of that wine you were, or should reasonably have been, aware that the wine had been, or would be, so exported.
- (4) You are not entitled to a *producer rebate because of subsection 19-5(2) for a dealing in wine *produced in *New Zealand if a producer rebate has previously been paid in respect of the wine.

19-15 Amount of producer rebates

- (1) The amount of the *producer rebates to which you are entitled because of subsection 19-5(1) for the wine for the *financial year is:
 - (a) for *wholesale sales—29% of the *price (excluding wine tax and *GST) for which the wine was sold; and
 - (b) for *retail sales and *AOUs—29% of the *notional wholesale selling price of the wine.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 19-17

- (1A) The amount of the *producer rebates to which you are entitled because of subsection 19-5(2) for the wine for the *financial year is an amount equal to 29% of the approved selling price for the wine.
- (1B) In working out the amount of the *producer rebate to which you are entitled because of subsection 19-5(2), any component used to determine the approved selling price that is expressed in a currency other than Australian currency is to be treated as if it were an amount of Australian currency worked out in the manner determined, by legislative instrument, by the Commissioner.
- (1C) In this section:
- approved selling price***, in relation to wine sold by a *New Zealand participant, means the participant's selling price for the wine net of any expenses unrelated to the production of the wine in *New Zealand, including but not limited to:
- (a) expenses relating to transportation, freight and insurance, agent's fees and any other costs associated with exportation of the wine from New Zealand and importation of the wine into *Australia; and
 - (b) New Zealand and Australian taxes including customs duties.
- (2) The maximum amount of *producer rebates to which a *producer is entitled for a *financial year under this Division is \$500,000.
- (3) However, if the *producer is an *associated producer of one or more other producers for a *financial year, the maximum amount of *producer rebates to which those producers are entitled as a group for the financial year under this Division is \$500,000.

19-17 Earlier producer rebates

- (1) Despite section 19-15, if any of the wine was *manufactured using other wine, the amount of the *producer rebates to which you would be entitled under that section is reduced by the sum of the amounts of any *earlier producer rebates relating to the wine.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

- (2) An *earlier producer rebate* relating to wine is:
- (a) if you are notified under subsection (3) of the amount of the producer's *producer rebate for other wine that was used to *manufacture the wine—so much of that producer rebate as relates to the amount of the other wine so used; or
 - (b) if you are not notified under subsection (3) in relation to other wine that was used to *manufacture the wine—an amount equal to what would have been so much of the producer's producer rebate for the other wine as relates to the amount of the other wine so used if:
 - (i) the producer had been entitled to a producer rebate for a *wholesale sale of the other wine to you; and
 - (ii) subsections 19-15(2) and (3) and this section did not affect the amount of that producer rebate.

There is no earlier producer rebate in relation to other wine that was used to manufacture the wine if you are notified under subsection (3) that the producer of the other wine is not entitled to a producer rebate for the other wine.

Example: Winemaker A makes a wholesale sale of 100 litres of wine that it has manufactured to Winemaker B for \$200. Winemaker B uses that wine to manufacture 100 litres of wine and then sells 30 litres to a distributor for \$100.

Winemaker A has a rebate of \$58 (assuming that it is not reduced because of an earlier producer rebate, and that Winemaker A has not already had the maximum rebate).

Winemaker B's rebate for the \$100 sale of 30 litres to the distributor would be \$29. However, Winemaker A's earlier producer rebate reduces Winemaker B's rebate for the 30 litres by \$17.40 ($30/100 \times \58). Winemaker B's rebate is therefore \$11.60. (It does not matter whether Winemaker A notifies Winemaker B of the earlier producer rebate.)

If Winemaker A had not been entitled to any producer rebate, and Winemaker B had been notified accordingly, Winemaker B's rebate for the \$100 sale would have been \$29.

- (3) The *producer of the other wine, or (if the producer did not *supply the other wine to you) the supplier of the other wine, may notify you, in the *approved form, that:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 4 Wine tax credits

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Section 19-20

- (a) the producer is entitled to a *producer rebate of a specified amount for the other wine; or
 - (b) the producer is not entitled to a producer rebate for the other wine.
- (4) If the *supply of other wine includes wine of 2 or more types of wine, subsection (3) applies as if there were separate supplies for each type of wine.
- (5) For the purposes of subsection (2), if the only reason why an entity is not, or would not be, entitled to a *producer rebate for other wine is that paragraph 19-5(2)(c) has not yet been complied with:
- (a) the entity is taken to be entitled to the rebate for the other wine; and
 - (b) the amount of that rebate is taken to be an amount equal to 29% of the approved selling price for the other wine.

19-20 Associated producers

- (1) A *producer is an *associated producer* of another producer for a *financial year if, at the end of that financial year:
- (a) the producer would be *connected with the other producer if subsection 328-125(8) of the *ITAA 1997 were omitted; or
 - (b) the producer:
 - (i) is under an obligation (whether formal or informal); or
 - (ii) might reasonably be expected; to act in accordance with the directions, instructions or wishes (however communicated) of the other producer in relation to the first producer's financial affairs; or
 - (c) the other producer:
 - (i) is under an obligation (whether formal or informal); or
 - (ii) might reasonably be expected; to act in accordance with the directions, instructions or wishes (however communicated) of the first producer in relation to the other producer's financial affairs.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

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- (2) 2 *producers are ***associated producers*** if each of them:
- (a) is under an obligation (whether formal or informal); or
 - (b) might reasonably be expected;
- to act in accordance with the directions, instructions or wishes (however communicated) of the same third entity in relation to their financial affairs.
- (3) A *producer is an ***associated producer*** of another producer if:
- (a) the first producer:
 - (i) is under an obligation (whether formal or informal); or
 - (ii) might reasonably be expected;to act in accordance with the directions, instructions or wishes (however communicated) of a third producer in relation to the first producer's financial affairs; and
 - (b) the third producer:
 - (i) is under an obligation (whether formal or informal); or
 - (ii) might reasonably be expected;to act in accordance with the directions, instructions or wishes (however communicated) of the other producer in relation to the third producer's financial affairs.

19-25 Excess claims

- (1) If the sum of the amounts of *producer rebates that you claim because of subsection 19-5(1) for *tax periods during the *financial year exceeds the amount of the *producer rebates to which you are entitled in respect of the financial year, you are liable to pay an amount equal to that excess.
- (1A) If the sum of the amounts of *producer rebates that you claim because of subsection 19-5(2) for the *financial year exceeds the amount of the producer rebates to which you are entitled in respect of that financial year, you are liable to pay an amount equal to that excess.
- (2) Subsection (3) applies if a *producer is an *associated producer of one or more other producers for a *financial year and the *producer

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

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rebates claimed by those producers as a group for the financial year under this Division is more than \$500,000.

- (3) Each *producer member of the group is jointly and severally liable to pay an amount equal to the excess. However, none of the individual producer members is liable to pay an amount that exceeds the sum of the amounts of *producer rebates that that producer claimed for the *financial year.
- (4) An amount payable under this section is to be treated as if it were wine tax payable at the end of the *financial year, and, except in the case of a *New Zealand participant, for the purposes of Part 5, were attributable to the last tax period of the financial year.

Note: The main effect of treating the amount as if it were wine tax is to apply the collection and recovery rules in Part 3-10 in Schedule 1 to the *Taxation Administration Act 1953*.

- (5) For the purposes of the application of Parts 3-10 and 4-1 in Schedule 1 to the *Taxation Administration Act 1953*, a *producer rebate under subsection 19-5(2) is to be treated as a net amount.

19-28 Obligations relating to certain wholesale sales

- (1) A person commits an offence if:
- (a) the person gives a notice under subsection 19-17(3), or a notice that purports to be a notice under subsection 19-17(3); and
 - (b) the notice contains a statement that:
 - (i) is false or misleading in a material particular; or
 - (ii) omits any matter or thing without which the statement is false or misleading in a material particular.

Penalty: 20 penalty units.

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

(2) Subsection (1) is an offence of strict liability.

Note: For strict liability, see section 6.1 of the *Criminal Code*.

19-30 Obligation of purchasers

A person commits an offence if:

- (a) the person purchases wine from a *producer and *quotes for the purchase; and
- (b) the person intends, at the time of the purchase, to make a supply of the wine that will be *GST-free; and
- (c) the person does not notify the producer, in the *approved form, of that intention at or before the time of the purchase.

Penalty: 20 penalty units.

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 5 Payments and refunds of wine tax

Division 21 Inclusion of wine tax and wine tax credits in net amounts

Section 21-1

Part 5—Payments and refunds of wine tax

Division 21—Inclusion of wine tax and wine tax credits in net amounts

Table of Subdivisions

21-A	General
21-B	Members of GST groups
21-C	Participants in GST joint ventures

21-1 What this Division is about

Wine tax (except wine tax on customs dealings) is added to net amounts under the GST Act. Wine tax credits are subtracted from those net amounts.

Note: Division 165 (Anti-avoidance) of the GST Act will cover avoidance schemes relating to wine tax so far as they affect net amounts, because such schemes affect amounts payable under the GST Act.

Subdivision 21-A—General

21-5 Net amounts increased by amounts of wine tax

- (1) Your *net amount for a *tax period is *increased by the sum of all of the amounts of wine tax (if any) payable by you that are attributable to that tax period.
- (2) However, this section does not apply to wine tax payable on *customs dealings.

Note: This section has the effect of incorporating your liability for the wine tax (other than wine tax on customs dealings) into the amount of GST that you are liable to pay under Division 33 of the GST Act, or into the amount of refund to which you are entitled under Division 35 of the GST Act.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

21-10 Attribution rules for wine tax

- (1) The wine tax payable by you on a *taxable dealing that is a *supply is attributable to the same *tax period, or tax periods, applying to you as the tax period or tax periods to which:
 - (a) if the supply is a *taxable supply—the taxable supply is attributable; or
 - (b) if the supply is not a taxable supply—the supply would be attributable if it were a taxable supply.

For the basic rules on attribution of taxable supplies, see section 29-5 of the GST Act.

- (2) The wine tax payable by you on a *taxable dealing that is not a *supply is attributable to the *tax period during which the time of dealing occurs, as specified in column 4 of the *Assessable Dealings Table.

21-15 Net amounts reduced by amounts of wine tax credits

Your *net amount for a *tax period is *reduced by the sum of all of the amounts of *wine tax credits (if any) to which you are entitled that arise during that tax period.

Note 1: This section has the effect of incorporating your entitlement to wine tax credits into the amount of GST that you are liable to pay under Division 33 of the GST Act, or into the amount of refund to which you are entitled under Division 35 of the GST Act.

Note 2: If you are not registered or required to be registered (and therefore do not have net amounts), you can claim wine tax credits to which you are entitled directly from the Commissioner (see subsection 17-10(2)).

Subdivision 21-B—Members of GST groups

21-40 Who is liable for wine tax

- (1) Wine tax payable on a *taxable dealing for which a *member of a *GST group would (apart from this section) be liable to the tax:
 - (a) is payable by the *representative member; and

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 5 Payments and refunds of wine tax

Division 21 Inclusion of wine tax and wine tax credits in net amounts

Section 21-45

- (b) is not payable by the member that would be so liable (unless the member is the representative member).
- (2) However, if the member is not the *representative member of the *GST group, this section only applies to wine tax payable on a *customs dealing if the tax is payable at a time when wine tax on *taxable dealings is normally payable by the representative member.
- (3) This section has effect despite subsection 5-5(2) (which is about liability for wine tax).

21-45 Who is entitled to wine tax credits

- (1) If a *member of a *GST group would (apart from this section) be entitled to a *wine tax credit:
 - (a) the *representative member is entitled to the wine tax credit; and
 - (b) the member that would be so entitled is not entitled to the wine tax credit (unless the member is the representative member).
- (2) This section has effect despite section 17-5 (which is about entitlement to wine tax credits).

Subdivision 21-C—Participants in GST joint ventures

21-70 Who is liable for wine tax

- (1) Wine tax payable on a *taxable dealing that the *joint venture operator of a *GST joint venture makes, on behalf of another *participant in the joint venture, in the course of activities for which the joint venture was entered into:
 - (a) is payable by the joint venture operator; and
 - (b) is not payable by the other participant.
- (2) This section has effect despite subsection 5-5(2) (which is about liability for wine tax).

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

21-75 Who is entitled to wine tax credits

- (1) If a *participant in a *GST joint venture would (apart from this section) be entitled to a *wine tax credit relating to a *taxable dealing that the *joint venture operator of the joint venture makes on the participant's behalf:
 - (a) the joint venture operator is entitled to the wine tax credit;
and
 - (b) the participant that would be so entitled is not entitled to the wine tax credit (unless the participant is the joint venture operator).
- (2) This section has effect despite section 17-5 (which is about entitlement to wine tax credits).

21-80 Additional net amounts relating to GST joint ventures

The additional net amount relating to a *GST joint venture in section 51-45 of the *GST Act:

- (a) is increased by the amount of any wine tax on *taxable dealings for which the *joint venture operator is liable because of section 21-70; and
- (b) is decreased by the amount of any *wine tax credits to which the joint venture operator is entitled because of section 21-75.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 23—Wine tax on customs dealings

23-1 What this Division is about

Wine tax on a customs dealing is not included in net amounts. Generally speaking, it is paid together with customs duty. (This is consistent with payment of assessed GST on taxable importations.)

23-5 Payment of wine tax on customs dealings

- (1) Amounts of *assessed wine tax on *customs dealings are to be paid to the Commonwealth:
 - (a) at the same time, at the same place, and in the same manner, as *customs duty is payable on the wine in question (or would be payable if the wine were subject to customs duty); or
 - (b) in the circumstances specified in the regulations, within such further time specified in the regulations, and at the place and in the manner specified in the regulations.
 - Note 1: The regulations could (for example) allow for deferral of payments to coincide with payments of assessed net amounts.
 - Note 1A: For provisions about assessment of wine tax on customs dealings, see Division 155 in Schedule 1 to the *Taxation Administration Act 1953*.
 - Note 2: For provisions about collection and recovery of assessed wine tax on customs dealings, see Subdivision 105-C, and Part 4-15, in Schedule 1 to the *Taxation Administration Act 1953*.
- (2) An officer of Customs (within the meaning of subsection 4(1) of the *Customs Act 1901*) may refuse to deliver the goods concerned unless the *assessed wine tax has been paid.

23-10 Application of Division 165 of the GST Act

Division 165 of the *GST Act applies to amounts that are payable under this Division as if they were amounts payable under the GST Act.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 25—Tourist refund scheme**25-1 What this Division is about**

If you take wine overseas as accompanied baggage, or you are a resident of an external Territory and send wine home, you may be entitled to a refund of the wine tax borne by you on the wine.

25-5 Tourist refund scheme*Exporting wine as accompanied baggage*

(1) If:

- (a) you have *borne wine tax on wine that you purchased; and
- (b) the purchase is of a kind specified in the regulations; and
- (c) you leave Australia, and export the wine from Australia as accompanied baggage, in the circumstances specified in the regulations;

the Commissioner must, on behalf of the Commonwealth, pay to you an amount equal to:

- (d) the amount of the wine tax that you have borne on the wine; or
- (e) such proportion of that amount of wine tax as is specified in the regulations.

Resident of external Territory sending wine home

(1A) If:

- (a) you have *borne wine tax on wine that you purchased; and
- (b) the purchase is of a kind specified in the regulations; and
- (c) an amount is payable to you under subsection 168-5(1A) of the *GST Act for the *taxable supply corresponding to the purchase;

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 25-10

the Commissioner must, on behalf of the Commonwealth, pay to you an amount equal to:

- (d) the amount of the wine tax that you have borne on the wine; or
- (e) such proportion of that amount of wine tax as is specified in the regulations.

Working out amounts of wine tax borne

- (2) The regulations may specify how amounts of *wine tax borne are to be worked out.

Paying the refund

- (3) An amount payable under this section is payable within the period and in the manner specified in the regulations.

25-10 Purchases later found to be GST-free supplies

- (1) If:
 - (a) you are paid an amount under subsection 25-5(1A) for a purchase; and
 - (b) the supply corresponding to the purchase is or becomes a *GST-free supply;you become liable to repay the amount (the **recoverable amount**) to the Commonwealth on the later of the following days (the **due day**):
 - (c) the day you were paid the recoverable amount;
 - (d) the day the supply becomes a GST-free supply.
- (2) You are liable to pay general interest charge on the whole, or any part, of the recoverable amount that remains unpaid after the due day for each day in the period that:
 - (a) starts on the due day; and
 - (b) finishes at the end of the last day at the end of which any of the following remains unpaid:
 - (i) the recoverable amount;

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

- (ii) general interest charge on any of the recoverable amount.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 6—Miscellaneous

Division 27—Miscellaneous

27-5 Wine tax must be specified on invoice for wholesale sales

- (1) If you sell wine by *wholesale at a *price that includes wine tax that you have or will become liable to pay on the wine, you must specify the amount of the tax on any invoice given to the purchaser.
- (2) You commit an offence if you contravene this section.

Penalty: 20 penalty units.

Note 1: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2: See section 4AA of the *Crimes Act 1914* for the current value of a penalty unit.

27-10 Alteration of wine tax liability or wine tax credit if affected by non-arm's length transaction

- (1) This section applies to you if:
 - (a) you (or your *associate) has been a party to a non-arm's length transaction; and
 - (b) if the transaction had instead been an arm's length transaction, it would have been the case (or could reasonably be expected to have been the case) that:
 - (i) your liability to wine tax on the non-arm's length transaction, or any other transaction, would have been *increased; or
 - (ii) your entitlement to a *wine tax credit in connection with the non-arm's length transaction, or any other transaction, would have been *reduced.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

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- (2) The liability or *wine tax credit is taken always to have been the amount that it would have been (or could reasonably be expected to have been) if it had been based on an arm's length transaction instead of on the non-arm's length transaction.

27-15 Apportionment of global amounts

- (1) If there is a need to know the *price for which particular wine was sold, but the parties have not allocated a particular amount to the wine, the price for which the wine was sold is (for the purposes of the *wine tax law) the price for which the wine could reasonably be expected to have been sold if it had been sold separately.
- (2) Similarly, if there is a need to know how much of a global amount relates to some other element of a transaction, but the parties have not allocated a particular amount to that element, the amount to be allocated to that element (for the purposes of the *wine tax law) is the amount that could reasonably be expected to have been allocated to that element if that element had been the only subject matter of the transaction.

27-20 Commonwealth etc. not liable to pay wine tax

- (1) The Commonwealth and *untaxable Commonwealth entities are not liable to pay wine tax payable under this Act. However, it is the Parliament's intention that the Commonwealth and untaxable Commonwealth entities should:
- (a) be notionally liable to pay wine tax payable under this Act; and
 - (b) be notionally entitled to *wine tax credits arising under this Act.
- (2) The *Finance Minister may give such written directions as are necessary or convenient for carrying out or giving effect to subsection (1) and, in particular, may give directions in relation to the transfer of *money within an account, or between accounts, operated by the Commonwealth or an *untaxable Commonwealth entity.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 27-25

- (2A) The directions given under subsection (2) may also take account of the provisions of the *A New Tax System (Wine Equalisation Tax and Luxury Car Tax Transition) Act 1999*.
- (3) Directions under subsection (2) have effect, and must be complied with, despite any other Commonwealth law.

27-25 Cancellation of exemptions from wine tax

- (1) This section cancels the effect of a provision of another Act that would have the effect of exempting a person from liability to pay wine tax payable under this Act.
- (2) The cancellation does not apply if the provision of the other Act:
 - (a) commences after this section commences; and
 - (b) refers specifically to wine tax payable under this Act.

27-30 Application of the *Criminal Code*

The *Criminal Code* applies to all offences against this Act.

27-35 Regulations

- (1) The Governor-General may make regulations prescribing matters:
 - (a) required or permitted by this Act to be prescribed; or
 - (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.
- (2) In particular, the regulations may make provision:
 - (b) relating to the service of documents under, or for the purposes of, the *wine tax law (including the service of process in proceedings for the recovery of tax or other amounts payable under the wine tax law);
 - (c) for penalties for offences against the regulations by way of fines of up to \$1,000.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 7—Interpreting this Act

Division 29—Rules for interpreting this Act

29-1 What forms part of this Act

- (1) These all form part of this Act:
 - the headings to the Parts, Divisions and Subdivisions of this Act;
 - *explanatory sections;
 - the headings to the sections and subsections of this Act;
 - the notes and examples (however described) that follow provisions of this Act.
- (2) The asterisks used to identify defined terms form part of this Act. However, if a term is not identified by an asterisk, disregard that fact in deciding whether or not to apply to that term a definition or other interpretation provision.

29-5 What does not form part of this Act

These do not form part of this Act:

- footnotes and endnotes;
- Tables of Subdivisions.

29-10 Explanatory sections, and their role in interpreting this Act

- (1) An *explanatory section* is:
 - (a) any section that is the first section in a Division and that has as its heading “What this Division is about”; or
 - (b) any section in Division 2, 3 or 4.
- (2) *Explanatory sections form part of this Act, but they are not operative provisions. In interpreting an operative provision, an explanatory section may only be considered:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 7 Interpreting this Act

Division 29 Rules for interpreting this Act

Section 29-10

- (a) in determining the purpose or object underlying the provision; or
- (b) to confirm that the provision's meaning is the ordinary meaning conveyed by its text, taking into account its context in this Act and the purpose or object underlying the provision; or
- (c) in determining the provision's meaning if the provision is ambiguous or obscure; or
- (d) in determining the provision's meaning if the ordinary meaning conveyed by its text, taking into account its context in this Act and the purpose or object underlying the provision, leads to a result that is manifestly absurd or is unreasonable.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 31—Meaning of some important concepts

Subdivision 31-A—Wine

31-1 Meaning of *wine*

- (1) *Wine* means any of these:
 - (a) *grape wine;
 - (b) *grape wine products;
 - (c) *fruit or vegetable wine;
 - (d) *cider or perry;
 - (e) *mead;
 - (f) *sake.
- (2) However, *wine* does not include beverages that do not contain more than 1.15% by volume of ethyl alcohol.

31-2 Meaning of *grape wine*

- (1) *Grape wine* is a beverage that:
 - (a) is the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes; and
 - (b) complies with any requirements of the regulations, made for the purposes of section 31-8, relating to grape wine.
- (2) A beverage does not cease to be the product of the complete or partial fermentation of fresh grapes or products derived solely from fresh grapes merely because grape spirit, brandy, or both grape spirit and brandy, have been added to it.

Note: The concept of grape wine is used in Subdivision 9-B to work out the taxable value of retail transactions involving wine produced from grapes. In the case of grape wine, you can choose to use the average wholesale price method of working out taxable values.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 31-3

31-3 Meaning of *grape wine product*

Grape wine product is a beverage that:

- (a) contains at least 700 millilitres of *grape wine per litre; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except:
 - (i) grape spirit; or
 - (ii) alcohol used in preparing vegetable extracts (including spices, herbs and grasses); and
- (c) contains at least 8% by volume of ethyl alcohol, but not more than 22% by volume of ethyl alcohol; and
- (d) complies with any requirements of the regulations, made for the purposes of section 31-8, relating to grape wine products.

31-4 Meaning of *fruit or vegetable wine*

Fruit or vegetable wine is a beverage that:

- (a) is the product of the complete or partial fermentation of the juice or must of:
 - (i) fruit or vegetables; or
 - (ii) products derived solely from fruit or vegetables; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except as specified in the regulations; and
- (c) has not had added to it, at any time, any liquor or substance that gives colour or flavour, except as specified in the regulations; and
- (d) contains at least 8% by volume of ethyl alcohol, but not more than 22% by volume of ethyl alcohol; and
- (e) complies with any requirements of the regulations, made for the purposes of section 31-8, relating to fruit or vegetable wine.

31-5 Meaning of *cider or perry*

Cider or perry is a beverage that:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 31-6

- (a) is the product of the complete or partial fermentation of the juice or must of apples or pears; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except as specified in the regulations; and
- (c) has not had added to it, at any time, any liquor or substance (other than water or the juice or must of apples or pears) that gives colour or flavour, except as specified in the regulations; and
- (d) complies with any requirements of the regulations, made for the purposes of section 31-8, relating to cider or perry.

31-6 Meaning of *mead*

Mead is a beverage that:

- (a) is the product of the complete or partial fermentation of honey; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except as specified in the regulations; and
- (c) has not had added to it, at any time, any liquor or substance (other than honey) that gives colour or flavour, except as specified in the regulations; and
- (d) complies with any requirements of the regulations, made for the purposes of section 31-8, relating to mead.

31-7 Meaning of *sake*

Sake is a beverage that:

- (a) is the product of the complete or partial fermentation of rice; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except as specified in the regulations; and
- (c) has not had added to it, at any time, any liquor or substance that gives colour or flavour, except as specified in the regulations; and
- (d) complies with any requirements of the regulations, made for the purposes of section 31-8, relating to sake.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 31-8

31-8 Requirements for types of wine

- (1) The regulations may specify requirements for these types of wine:
 - (a) *grape wine;
 - (b) *grape wine products;
 - (c) *fruit or vegetable wine;
 - (d) *cider or perry;
 - (e) *mead;
 - (f) *sake.

- (2) The requirements for a particular type of wine may relate to any of the following:
 - (a) the substances that may be added to that type of wine;
 - (b) the quantities in which those substances may be added to that type of wine;
 - (c) the substances that must not be added to that type of wine;
 - (d) the substances that may be used in the production of that type of wine;
 - (e) the quantities in which those substances may be used in the production of that type of wine;
 - (f) the substances that must not be used in the production of that type of wine;
 - (g) the composition of that type of wine.

31-9 Measuring alcoholic content

For the purposes of this Subdivision, the volume of ethyl alcohol in beverages is to be measured at 20°C and is to be calculated on the basis that the specific gravity of ethyl alcohol is 0.79067 (at 20°C in a vacuum).

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Subdivision 31-C—Borne wine tax and wine tax borne

31-10 Meanings of *borne wine tax* and *wine tax borne*

- (1) This section sets out the 2 situations in which an entity is taken to have *borne wine tax* on wine.
- (2) An entity is taken to have *borne wine tax* on wine if the entity has become liable to wine tax on an *assessable dealing with the wine. However, the wine tax for which the entity has become liable is not counted to the extent to which it has been the basis of a *wine tax credit entitlement.
- (3) An entity is taken to have *borne wine tax* on wine if the entity purchased the wine for a *price that included wine tax. However, the amount of *wine tax borne* is to be *reduced by any amount of the wine tax included in that price that has been refunded or *wine tax credited to the entity.

Subdivision 31-D—Obtaining wine under quote etc.

31-15 Meaning of *obtain wine under quote* etc.

- (1) This section sets out the circumstances in which wine is taken to be obtained by an entity under quote.
- (2) An entity *purchases wine under quote* if the entity *quotes on the purchase of the wine, and either:
 - (a) the sale is an *assessable dealing by the seller that is exempted from tax only because of the quote; or
 - (b) on the basis of the quote, the seller agrees to exclude tax from the *price of the wine.
- (3) An entity *locally enters wine under quote* if the entity *quotes on the *local entry of the wine and the local entry is exempted from tax only because of the quote.
- (4) An entity *obtains wine under quote* if:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Part 7 Interpreting this Act

Division 31 Meaning of some important concepts

Section 31-15

- (a) the entity *purchases, or *locally enters, the wine under quote as described in subsection (2) or (3); or
- (b) the entity *quotes on a *customs dealing with the wine and the dealing is exempted from tax only because of the quote; or
- (c) the entity has obtained a *CR2 wine tax credit for *wine tax borne on a dealing with the wine.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Division 33—Dictionary

33-1 Dictionary

In this Act, unless the contrary intention appears:

ABN has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1998*.

AD1a means the *assessable dealing of that name in the *Assessable Dealings Table, and AD1b, AD2a etc. have corresponding meanings.

airport shop goods has the same meaning as in the *Customs Act 1901*.

amount includes a nil amount.

AOU means *application to own use.

AOU connected with retail sales of wine means an *AOU that:

- (a) is constituted by consuming wine or giving wine away; and
- (b) is connected with making, or attempting to make, *retail sales of wine.

application to own use, in relation to wine, includes any of the following:

- (a) consuming the wine;
- (b) giving the wine away, or transferring property in the wine under a contract that is not a contract of sale;
- (c) granting any right or permission to use the wine;
- (d) if an entity other than the owner has *locally entered the wine—anything done by the entity that would be an application to own use of the wine by the owner if it had been done by the owner;

but does not include:

- (e) selling the wine or consigning it for sale by consignment; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

- (f) if the wine is *imported wine—anything done with it after *importation and before it is locally entered; or
- (g) using the wine as part of the process of manufacture or other treatment or processing of wine or other goods.

approved form has the meaning given by section 995-1 of the *ITAA 1997.

assessable dealing means any dealing covered by the *Assessable Dealings Table.

Assessable Dealings Table means the table in section 5-5.

assessable wine means *Australian wine or *imported wine.

assessed wine tax, on a *customs dealing, means the wine tax *assessed on the customs dealing.

assessment has the meaning given by the *ITAA 1997.

associate has the meaning given by section 318 of the *Income Tax Assessment Act 1936*.

associated producer has the meaning given by section 19-20.

Australia has the meaning given by section 195-1 of the *GST Act.

Australian wine means wine that has been *manufactured in *Australia, but does not include *imported wine.

average wholesale price method for working out the *notional wholesale selling price of a *taxable dealing is the method set out in section 9-40.

borne wine tax has the meaning given by Subdivision 31-C.

cider or perry has the meaning given by section 31-5.

Commissioner means the Commissioner of Taxation.

company means:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

- (a) a body corporate; or
- (b) any other unincorporated association or body of persons;
but does not include a *partnership.

connected with has the meaning given by section 328-125 of the *ITAA 1997.

container means:

- (a) packaging in which, or with which, any property (the **contents**) is packed or secured, in the ordinary course of a business, for the purpose of the marketing or delivery of the contents; and
- (b) ancillary items that are packed or secured with the contents and are intended, and reasonably necessary, to allow or facilitate the use of the contents.

CR1 means the wine tax credit ground of that name in the *Wine Tax Credit Table, and CR2, CR3 etc. have corresponding meanings.

Customs means the agency continued in existence under subsection 4(1) of the *Customs Administration Act 1985*.

customs clearance area means an area that is designated or set aside for the performance of functions under the *Customs Act 1901*.

customs dealing means *AD4b, *AD10 or *AD14b.

customs duty means any duty of customs imposed by that name under a law of the Commonwealth, other than:

- (a) the *A New Tax System (Goods and Services Tax Imposition—Customs) Act 1999*; or
- (aa) the *A New Tax System (Goods and Services Tax Imposition (Recipients)—Customs) Act 2005*; or
- (b) the *A New Tax System (Wine Equalisation Tax Imposition—Customs) Act 1999*.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

Customs Tariff means the *Customs Tariff Act 1995* as amended by any Act, and as proposed to be amended by Customs Tariff Proposals introduced into the House of Representatives.

earlier producer rebate has the meaning given by section 19-17.

eligible royalty cost has the meaning given by subsection 5-15(2).

entity has the meaning given in section 195-1 of the *GST Act.

explanatory section has the meaning given by section 29-10.

export, in relation to wine, means export the wine from *Australia.

Finance Minister means the Minister administering the *Public Governance, Performance and Accountability Act 2013*.

financial year means a period of 12 months beginning on 1 July.

food has the meaning given by section 38-4 of the *GST Act.

fruit or vegetable wine has the meaning given by section 31-4.

grape wine has the meaning given by section 31-2.

grape wine product has the meaning given by section 31-3.

GST has the meaning given by section 195-1 of the *GST Act.

GST Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

GST-free has the meaning given by section 195-1 of the *GST Act.

GST group has the meaning given by section 48-5 of the *GST Act.

GST importation value of a *local entry is an amount equal to what would be the value of the local entry (disregarding any wine tax payable in respect of the local entry), for the purposes of the *GST Act, if it were a taxable importation within the meaning of section 195-1 of that Act.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

For the basic rules on the value of taxable importations, see section 13-20 of the GST Act.

GST joint venture has the meaning given by section 51-5 of the *GST Act.

half-retail price method for working out the *notional wholesale selling price of a *taxable dealing is:

- (a) if the dealing is a *retail sale—the method set out in subsection 9-35(1); or
- (b) if the dealing is an *AOU connected with retail sales of grape wine—the method set out in subsection 9-35(2).

import means import goods into Australia.

imported wine means wine that has been *imported (whether or not the wine was *manufactured in *Australia).

increase includes increase from nil.

indirect marketing sale has the meaning given by section 5-20.

inwards duty free shop has the same meaning as in section 96B of the *Customs Act 1901*.

ITAA 1997 means the *Income Tax Assessment Act 1997*.

joint venture operator, for a *GST joint venture, has the meaning given by section 195-1 of the *GST Act.

LE1 means the *local entry of that name in the *Local Entry Table, and LE2, LE3 etc. have corresponding meanings.

local entry has the meaning given by section 5-30.

Local Entry Table means the table in section 5-30.

locally enter wine under quote has the meaning given by subsection 31-15(3).

manufacture includes the following:

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

- (a) production;
- (b) combining parts or ingredients so as to form an article or substance that is commercially distinct from the parts or ingredients;
- (c) applying a treatment to foodstuffs as a process in preparing them for human consumption;

but does not include any prescribed combination of parts or ingredients.

manufacturer, in relation to particular wine, means the entity that (not as an employee) *manufactured the wine, whether or not the entity owned the materials out of which the wine was manufactured.

mead has the meaning given by section 31-6.

member, in relation to a *GST group, has the meaning given by section 195-1 of the *GST Act.

money has the meaning given by section 195-1 of the *GST Act.

net amount has the meaning given by section 195-1 of the *GST Act.

New Zealand means the territory of New Zealand but does not include Tokelau or the Associated Self Governing States of the Cook Islands and Niue.

New Zealand participant means an entity that is approved as a New Zealand participant under section 19-7.

non-taxable importation has the meaning given by section 13-10 and Division 42 of the *GST Act.

notional wholesale purchase price, in relation to wine, means the *price (excluding wine tax and *GST) for which you could reasonably have been expected to purchase the wine by wholesale under an arm's length transaction.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

notional wholesale selling price has the meaning given by Subdivision 9-B.

obtain wine under quote has the meaning given by Subdivision 31-D.

participant, in relation to a *GST joint venture, has the meaning given by section 195-1 of the *GST Act.

partnership has the meaning given by section 995-1 of the *ITAA 1997.

passed on, in relation to an amount of tax that has been *borne by an entity, does not include an amount that the entity has passed on to another entity, but has later refunded to that other entity.

premises, in relation to a supply of *food (other than wine), has the meaning given by section 38-5 of the *GST Act.

prescribed rules for export sales means the rules prescribed by the regulations setting out conditions that must be complied with in order for dealings with wine to be exempted, or otherwise relieved from wine tax, on the basis of the *export, or intended export, of the wine.

price has the meaning given by section 9-75 of the *GST Act.

producer, of *rebtable wine, means an entity that *manufactures the wine, or supplies to another entity the grapes, other fruit, vegetables or honey from which the wine is manufactured.

producer rebate means a rebate to which a *producer of *rebtable wine is entitled under Division 19.

purchase wine under quote has the meaning given by subsection 31-15(2).

quote means quote an *ABN.

rebtable wine means *grape wine, *grape wine products, *fruit or vegetable wine, *cider or perry, *mead or *sake.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

reduce includes reduce to nil.

registered has the meaning given by section 195-1 of the *GST Act.

relevant traveller has the same meaning as in section 96B of the *Customs Act 1901*.

representative member, for a *GST group, has the meaning given by section 195-1 of the *GST Act.

required to be registered has the meaning given by section 195-1 of the *GST Act.

retail sale means any sale that is not a *wholesale sale.

royalty has the meaning given by subsection 9-70(2).

royalty-inclusive AOU has the meaning given by section 5-15.

royalty-inclusive sale has the meaning given by section 5-15.

sake has the meaning given by section 31-7.

sale includes barter or exchange.

State law has the meaning given by section 995-1 of the *ITAA 1997.

supply has the meaning given by section 9-10 of the *GST Act.

taxable dealing means an *assessable dealing that happens on or after 1 July 2000 for which no exemption is available under Division 7.

taxable supply has the meaning given by section 195-1 of the *GST Act.

taxable value means the taxable value that applies under Division 9.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

tax-bearing dealing, in relation to an amount of *wine tax borne by an entity, means the dealing through which, or because of which, the tax was borne.

tax period has the meaning given by section 195-1 of the *GST Act.

Territory law has the meaning given by section 995-1 of the *ITAA 1997.

tradex order has the meaning given by section 4 of the *Tradex Scheme Act 1999*.

tradex scheme goods has the meaning given by subsection 141-10(1) of the *GST Act.

untaxable Commonwealth entity has the meaning given by section 177-1 of the *GST Act.

untaxed AOU has the meaning given by subsection 5-25(2).

untaxed sale has the meaning given by subsection 5-25(1).

wholesale sale means a sale to an entity that purchases for the purpose of resale, but does not include a sale of wine from stock in a retail store (or retail section of a store) to make up for a temporary shortage of stock of the purchaser, if the wine is of a kind that:

- (a) is usually *manufactured by the purchaser; or
- (b) is usually purchased by the purchaser for resale.

wine has the meaning given by Subdivision 31-A.

wine tax means tax that is payable under the *wine tax law and imposed as wine equalisation tax by any of these:

- (a) the *A New Tax System (Wine Equalisation Tax Imposition—General) Act 1999*; or
- (b) the *A New Tax System (Wine Equalisation Tax Imposition—Customs) Act 1999*; or

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Section 33-1

- (c) the *A New Tax System (Wine Equalisation Tax Imposition—Excise) Act 1999*.

wine tax borne has the meaning given by Subdivision 31-C.

wine tax credit means a wine tax credit under Part 4.

Wine Tax Credit Table means the table in section 17-5.

wine tax law means:

- (a) this Act; and
- (b) any Act that imposes wine tax; and
- (c) the *A New Tax System (Wine Equalisation Tax and Luxury Car Tax Transition) Act 1999* so far as it relates to the Acts covered by paragraphs (a) and (b); and
- (d) the *Taxation Administration Act 1953*, so far as it relates to any Act covered by paragraphs (a) to (c); and
- (e) any other Act, so far as it relates to any Act covered by paragraphs (a) to (d) (or to so much of that Act as is covered); and
- (f) regulations under an Act, so far as they relate to any Act covered by paragraphs (a) to (e) (or to so much of that Act as is covered).

you: if a provision of this Act uses the expression **you**, it applies to entities generally, unless its application is expressly limited.

Note: The expression **you** is not used in provisions that apply only to entities that are not individuals.

*To find definitions of asterisked terms, see the Dictionary, starting at section 33-1.

Endnotes

Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

- Endnote 1—About the endnotes
- Endnote 2—Abbreviation key
- Endnote 3—Legislation history
- Endnote 4—Amendment history
- Endnote 5—Uncommenced amendments
- Endnote 6—Modifications
- Endnote 7—Misdescribed amendments
- Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word “none” will appear in square brackets after the endnote heading.

Abbreviation key—Endnote 2

The abbreviation key in this endnote sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended the compiled law. The information includes commencement information for amending laws and details of application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

Uncommenced amendments—Endnote 5

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in endnote 5.

Endnotes

Endnote 1—About the endnotes

Modifications—Endnote 6

If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

Misdescribed amendments—Endnote 7

An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

Miscellaneous—Endnote 8

Endnote 8 includes any additional information that may be helpful for a reader of the compilation.

Endnote 2—Abbreviation key

ad = added or inserted	pres = present
am = amended	prev = previous
c = clause(s)	(prev) = previously
Ch = Chapter(s)	Pt = Part(s)
def = definition(s)	r = regulation(s)/rule(s)
Dict = Dictionary	Reg = Regulation/Regulations
disallowed = disallowed by Parliament	reloc = relocated
Div = Division(s)	renum = renumbered
exp = expired or ceased to have effect	rep = repealed
hdg = heading(s)	rs = repealed and substituted
LI = Legislative Instrument	s = section(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
mod = modified/modification	Sdiv = Subdivision(s)
No = Number(s)	SLI = Select Legislative Instrument
o = order(s)	SR = Statutory Rules
Ord = Ordinance	Sub-Ch = Sub-Chapter(s)
orig = original	SubPt = Subpart(s)
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)	

Endnotes

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Wine Equalisation Tax) Act 1999	62, 1999	8 July 1999	1 July 2000	
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Schedule 1 (items 203–231, 233, 234, 236–255): (a) Schedule 1 (items 232, 235): (a) Schedule 7 (items 17–20): (a)	—
as amended by Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (item 39): (aa)	—
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Schedule 1 (items 170–172): (b)	—
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Schedule 15 (items 7, 8): 1 July 2000 (c)	—
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Schedule 3 (items 5, 6): (d)	—
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Schedule 9A: (e)	—
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Schedule 2 (items 19, 20, 25(2)): Royal Assent (f)	Sch. 2 (item 25(2))

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Legislation Amendment Act (No. 1) 2002	82, 2002	10 Oct 2002	Schedule 3 (items 9, 10): 19 July 2005 (s 2(1) item 6)	—
Designs (Consequential Amendments) Act 2003	148, 2003	17 Dec 2003	Schedule 2 (item 1): 17 June 2004 (s 2(1) item 2)	—
Tax Laws Amendment (Wine Producer Rebate and Other Measures) Act 2004	129, 2004	31 Aug 2004	Schedule 1: 1 Oct 2004 Schedules 2 and 4: Royal Assent	Sch. 1 (items 7, 8) and Sch. 2 (item 3)
Tax Laws Amendment (Long-term Non-reviewable Contracts) Act 2005	10, 2005	22 Feb 2005	Schedule 1 (item 17): 1 July 2005	—
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Schedule 10 (item 15): Royal Assent	—
Tax Laws Amendment (2005 Measures No. 4) Act 2005	160, 2005	19 Dec 2005	Schedule 4 (items 1–25): 6 June 2006 (<i>see</i> F2006L01656)	Sch. 4 (item 25)
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Schedule 7 (items 24–29): Royal Assent	—
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Schedule 5 (items 143–151): 1 July 2006 (<i>see</i> s. 2(1)) Schedule 5 (items 170–174): 1 July 2006 (s 2(1) item 22)	—
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Schedule 14: Royal Assent	Sch. 14 (item 3)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Schedule 5 (items 14–17) and Schedule 6 (items 5–11): Royal Assent	Sch. 6 (items 5–11)
Tax Laws Amendment (Small Business) Act 2007	80, 2007	21 June 2007	Schedule 4 (items 27, 28, 31(2)): Royal Assent	Sch. 4 (item 31(2))
Customs Legislation Amendment (Name Change) Act 2009	33, 2009	22 May 2009	Schedule 2 (item 4): 23 May 2009	—
Tax Laws Amendment (2009 GST Administration Measures) Act 2010	20, 2010	24 Mar 2010	Schedule 2 (items 12–18, 23(1)): 1 July 2010	Sch. 2 (item 23(1))
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Schedule 6 (items 33, 34): Royal Assent	—
Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Schedule 1 (items 8, 9, 143–151, 239) and Schedule 3 (items 10–13): 1 July 2012	Sch. 1 (item 239)
Customs Tariff Amendment (Schedule 4) Act 2012	138, 2012	25 Sept 2012	Schedule 2 (items 5, 6): 1 Mar 2013 (<i>see</i> F2012L02253)	Sch. 2 (item 6)
Tax Laws Amendment (2012 Measures No. 5) Act 2012	184, 2012	10 Dec 2012	Schedule 6: Royal Assent	Sch. 6 (item 4)
Customs Amendment (Miscellaneous Measures) Act 2013	33, 2013	30 Mar 2013	Schedule 1 (items 40, 41): 31 Mar 2013	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014	62, 2014	30 June 2014	Sch 7 (item 124): 1 July 2014 (s 2(1) item 6)	—

- (a) The *A New Tax System (Wine Equalisation Tax) Act 1999* was amended by Schedule 1 (items 203–255) and Schedule 7 (items 17–20) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*, subsections 2(4), (5) and (14)(b) of which provide as follows:
- (4) Part 3 of Schedule 1 (other than items 232 and 235) commences immediately after the commencement of the *A New Tax System (Wine Equalisation Tax) Act 1999*.
- (5) Items 127, 133, 187, 189, 190, 232 and 235 of Schedule 1 commence, or are taken to have commenced, on 1 July 2000, or immediately after the commencement of item 9 of Schedule 3 to the *A New Tax System (Pay As You Go) Act 1999*, whichever is later.
- (14) If the *Tradex Scheme Act 1999* commences before 1 July 2000:
- (b) Part 2 of Schedule 7 commences immediately after the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.
- (aa) Subsection 2(1) (item 43) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
43. Schedule 12, item 39	Immediately after the time specified in the <i>A New Tax System (Indirect Tax and Consequential Amendments) Act 1999</i> for the commencement of item 17 of Schedule 7 to that Act	1 July 2000

Endnotes

Endnote 3—Legislation history

- (b) The *A New Tax System (Wine Equalisation Tax) Act 1999* was amended by Schedule 1 (items 170–172) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*, subsection 2(4) of which provides as follows:
- (4) Part 3 of Schedule 1 to this Act commences immediately after the commencement of Part 3 of Schedule 1 (other than the items for which specific commencement has been provided) to the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*.
- (c) The *A New Tax System (Wine Equalisation Tax) Act 1999* was amended by Schedule 15 (items 7 and 8) only of the *A New Tax System (Tax Administration) Act 1999*, subsection 2(12) of which provides as follows:
- (12) Schedules 12 (other than item 21) and 15 commence, or are taken to have commenced, at the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.
- (d) The *A New Tax System (Wine Equalisation Tax) Act 1999* was amended by Schedule 3 (items 5 and 6) only of the *A New Tax System (Tax Administration) Act (No. 1) 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act 1999*.
- Section 1 commenced on 22 December 1999.
- (e) The *A New Tax System (Wine Equalisation Tax) Act 1999* was amended by Schedule 9A only of the *Indirect Tax Legislation Amendment Act 2000*, subsection 2(6) of which provides as follows:
- (6) Schedule 9A and item 5 of Schedule 10A commence immediately after the commencement of Part 3 of Schedule 1 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*.
- Part 3 of Schedule 1 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999* commenced on 1 July 2000.
- (f) The *A New Tax System (Wine Equalisation Tax) Act 1999* was amended by Schedule 2 (items 19 and 20) only of the *Taxation Laws Amendment Act (No. 8) 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
Division 2	
Note 1 to s. 2-1	rs. No. 176, 1999
s. 2-20	am. No. 39, 2012
Heading to s. 2-33	ad. No. 73, 2006
s. 2-33	am. No. 39, 2012
Heading to s. 2-35	rep. No. 73, 2006
s. 2-35	am. No. 73, 2006
Division 3	
s. 3-5	am. No. 129, 2004
Part 2	
Division 5	
s. 5-5	am. No. 176, 1999; No. 129, 2004
Note to s. 5-5(2)	am. No. 176, 1999
s. 5-15	am. No. 41, 2005
s. 5-25	am. No. 176, 1999; No. 101, 2006
Note to s. 5-25(3)	ad. No. 101, 2006
s. 5-30	am. No. 176, 1999 (as am. by No. 57, 2002); No. 82, 2002; No. 33, 2013
s. 5-35	rep. No. 176, 1999
s. 5-40	rep. No. 176, 1999
Division 7	
s. 7-5	rs. No. 176, 1999
s. 7-15	am. Nos. 176 and 177, 1999; No. 156, 2000; No. 138, 2012
s. 7-25	ad. No. 156, 2000
Division 9	
Subdivision 9-C	
s. 9-70	am. No. 148, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part 3	
Division 13	
s. 13-15.....	am. No. 184, 2012
s. 13-35.....	am. No. 184, 2012
Part 4	
Division 17	
Note to s. 17-1	am. No. 92, 2000
s. 17-5.....	am. No. 176, 1999; No. 92, 2000; No. 160, 2005
s. 17-10.....	am. No. 160, 2005
s. 17-15.....	am. No. 160, 2005
s. 17-20.....	am. No. 179, 1999; No. 160, 2005
s. 17-25.....	am. No. 179, 1999
Note to s. 17-25	am. No. 73, 2006
Note to s. 17-30(3).....	am. No. 73, 2006
Note to s. 17-35(3).....	am. No. 73, 2006
s. 17-37.....	ad. No. 129, 2004
Note to s. 17-37(2).....	am. No. 73, 2006
Note to s. 17-45	am. No. 73, 2006
Division 19	
Div. 19 of Part 4	ad. No. 92, 2000
	rs. No. 129, 2004
s. 19-1.....	ad. No. 92, 2000
	rs. No. 129, 2004
s. 19-5.....	ad. No. 92, 2000
	rs. No. 129, 2004
	am. No. 160, 2005
s. 19-7.....	ad. No. 160, 2005
Note to s. 19-7(4).....	am. No. 73, 2006
Note to s. 19-7(6).....	am. No. 73, 2006
s. 19-8.....	ad. No. 160, 2005
Note to s. 19-8(1).....	am. No. 73, 2006
Note to s. 19-8(2).....	am. No. 73, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 19-9.....	ad. No. 160, 2005
s. 19-10.....	ad. No. 92, 2000 rs. No. 129, 2004 am. No. 160, 2005
s. 19-15.....	ad. No. 92, 2000 rs. No. 129, 2004 am. No. 160, 2005; No. 80, 2006
s. 19-17.....	ad. No. 184, 2012
s. 19-20.....	ad. No. 92, 2000 rs. No. 129, 2004 am. No. 80, 2007; No. 12, 2012
s. 19-25.....	ad. No. 129, 2004 am. No. 160, 2005; Nos. 73 and 80, 2006; No. 39, 2012
Note to s. 19-25(4).....	am. No. 73, 2006
s. 19-28.....	ad. No. 184, 2012
s. 19-30.....	ad. No. 129, 2004 am. No. 184, 2012
Part 5	
Division 21	
Table of Subdivs. to Div. 21 of Part 5	ad. No. 176, 1999
Subdivision 21-A	
Heading to Subdiv. 21-A	ad. No. 176, 1999
Heading to s. 21-5	rs. No. 39, 2012
s. 21-5.....	am. No. 176, 1999; No. 39, 2012
Heading to s. 21-15.....	rs. No. 39, 2012
s. 21-15.....	am. No. 39, 2012
Subdivision 21-B	
Subdiv. 21-B of Div. 21..... of Part 5	ad. No. 176, 1999
s. 21-40.....	ad. No. 176, 1999

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 21-45.....	ad. No. 176, 1999
Subdivision 21-C	
Subdiv. 21-C of Div. 21..... of Part 5	ad. No. 176, 1999
s. 21-70.....	ad. No. 176, 1999
s. 21-75.....	ad. No. 176, 1999
s. 21-80.....	ad. No. 176, 1999
Division 23	
s. 23-1.....	am. No. 39, 2012
s. 23-5.....	am. No. 176, 1999; No. 39, 2012
Note to s. 23-5(1)(b)	
Renumbered Note 1	No. 44, 2000
Note 1 to s. 23-5(1)(b).....	am. No. 39, 2012
Note 1A to s. 23-5(1)(b).....	ad. No. 39, 2012
Note 2 to s. 23-5(1)(b).....	ad. No. 44, 2000
	am. No. 73, 2006; No. 39, 2012
Division 25	
Div. 25 of Part 5	ad. No. 177, 1999
s. 25-1.....	ad. No. 177, 1999
	am. No. 20, 2010
Subhead. to s. 25-5(1).....	ad. No. 20, 2010
Subhead. to s. 25-5(2).....	ad. No. 20, 2010
Subhead. to s. 25-5(3).....	ad. No. 20, 2010
s. 25-5.....	ad. No. 177, 1999
	am. No. 20, 2010
s. 25-10.....	ad. No. 20, 2010
Part 6	
Division 27	
s. 27-1.....	rep. No. 176, 1999
s. 27-5.....	am. No. 184, 2012
s. 27-20.....	am. No. 176, 1999; No. 58, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 27-35.....	am. No. 176, 1999
Part 7	
Division 31	
Subdivision 31-A	
Subdiv. 31-A of Div. 31	rs. No. 176, 1999 of Part 7
s. 31-1.....	rs. No. 176, 1999
ss. 31-2 to 31-4.....	ad. No. 176, 1999
Subdiv. 31-B of Div. 31.....	rep. No. 176, 1999 of Part 7
s. 31-5.....	rs. No. 176, 1999
ss. 31-6 to 31-9.....	ad. No. 176, 1999
Subdiv. 31-E of Div. 31.....	rep. No. 176, 1999 of Part 7
s. 31-20.....	rep. No. 176, 1999
Division 33	
s. 33-1.....	am. Nos. 176 and 177, 1999; No. 92, 2000; No. 129, 2004; Nos. 10 and 160, 2005; No. 58, 2006; No. 80, 2007; No. 33, 2009; Nos. 12, 39 and 184, 2012; No 62, 2014

Endnotes

Endnote 5—Uncommenced amendments [none]

Endnote 5—Uncommenced amendments [none]

Endnote 6—Modifications [none]

Endnote 7—Misdescribed amendments [none]

Endnote 8—Miscellaneous [none]