



# **Sales Tax (Customs) (Wine—Deficit Reduction) Act 1993**

**Act No. 51 of 1993 as amended**

**[Note: This Act was repealed by Act No. 101 of 2006 on 14 September 2006**

**For transitional and application provisions *see* Act No. 101, 2006, Schedule 6 (items 5–11)]**

This compilation was prepared on 10 October 2000  
taking into account amendments up to Act No. 95 of 1994

The text of any of those amendments not in force  
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be  
affected by application provisions that are set out in the Notes section

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## Contents

<b>Part 1—Preliminary</b>	1
1 Short title [see Note 1].....	1
2 Commencement [see Note 1].....	1
3 Object of Act .....	2
4 This Act taken to be a sales tax amending Act for certain purposes.....	2
<b>Part 2—Modifications commencing on 18 August 1993</b>	3
5 Modifications of the <i>Sales Tax (Exemptions and Classifications) Act 1992</i> .....	3
<b>Part 3—Modifications commencing on the designated day</b>	4
6 Modifications of the <i>Sales Tax (Exemptions and Classifications) Act 1992</i> .....	4
<b>Part 3A—Modifications commencing on 11 May 1994</b>	5
6A Modifications of the <i>Sales Tax (Exemptions and Classifications) Act 1992</i> .....	5
<b>Part 4—Modifications commencing on 1 July 1994</b>	6
7 Modifications of the <i>Sales Tax (Exemptions and Classifications) Act 1992</i> .....	6
<b>Part 5—Modifications commencing on 1 July 1995</b>	7
8 Modifications of the <i>Sales Tax (Exemptions and Classifications) Act 1992</i> .....	7
<b>Schedule 1—Modifications commencing on 18 August 1993</b>	8
<b>Schedule 2—Modifications commencing on the designated day</b>	10
<b>Schedule 2A—Modifications commencing on 11 May 1994</b>	12
<b>Schedule 3—Modifications commencing on 1 July 1994</b>	14
<b>Schedule 4—Modifications commencing on 1 July 1995</b>	15
<b>Notes</b>	17



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# An Act relating to sales tax

## Part 1—Preliminary

### 1 Short title [see Note 1]

This Act may be cited as the *Sales Tax (Customs) (Wine—Deficit Reduction) Act 1993*.

### 2 Commencement [see Note 1]

- (1) Parts 1 and 2 and Schedule 1 are taken to have commenced on 18 August 1993.
- (2) Part 3 and Schedule 2 commence, or are taken to have commenced, as the case requires, on the designated day.
- (2A) Part 3A and Schedule 2A are taken to have commenced on 11 May 1994.
- (3) Part 4 and Schedule 3 commence on 1 July 1994.
- (4) Part 5 and Schedule 4 commence on 1 July 1995.
- (5) In this Act:

*designated day* means:

- (a) if:
  - (i) on a particular day (the *tabling day*) in the period beginning on 19 October 1993 and ending on 31 October 1993, the Assistant Treasurer causes to be laid before the House of Representatives a statement declaring that a specified day is the designated day for the purposes of this Act; and
  - (ii) the specified day is:
    - (A) in that period; and
    - (B) not earlier than the tabling day;the specified day; or
- (b) if paragraph (a) does not apply—1 November 1993.

**3 Object of Act**

The object of this Act is to modify the provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*.

**4 This Act taken to be a sales tax amending Act for certain purposes**

For the purposes of section 129 of the *Sales Tax Assessment Act 1992*, this Act is taken to be a sales tax amending Act.

## **Part 2—Modifications commencing on 18 August 1993**

### **5 Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992***

The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were modified as set out in Schedule 1 to this Act; and
- (b) those modifications applied to dealings with goods on or after 18 August 1993.

## **Part 3—Modifications commencing on the designated day**

### **6 Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992***

The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* (as modified by Part 2 of this Act and by Part 2 of the *Sales Tax (Customs) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 2 to this Act; and
- (b) those further modifications applied to dealings with goods on or after the designated day.

## **Part 3A—Modifications commencing on 11 May 1994**

### **6A Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992***

The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* (as modified by Parts 2 and 3 of this Act and by Part 2 of the *Sales Tax (Customs) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 2A to this Act; and
- (b) those further modifications applied to dealings with goods on or after 11 May 1994.

## **Part 4—Modifications commencing on 1 July 1994**

### **7 Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992***

The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* (as modified by Parts 2, 3 and 3A of this Act and by Part 2 of the *Sales Tax (Customs) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 3 to this Act; and
- (b) those further modifications applied to dealings with goods on or after 1 July 1994.

## **Part 5—Modifications commencing on 1 July 1995**

### **8 Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992***

The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* (as modified by Parts 2, 3, 3A and 4 of this Act and by Part 2 of the *Sales Tax (Customs) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 4 to this Act; and
- (b) those further modifications applied to dealings with goods on or after 1 July 1995.

## Schedule 1—Modifications commencing on 18 August 1993

Section 5

### 1. Schedule 2

- (a) Omit Item 15 of the Table of Contents.
- (b) Omit Item 15.

### 2. Schedule 5

- (a) Add at the end of the Table of Contents the following Item:  
“15. Wine, cider etc.”.
- (b) Add at the end the following Item:  
“**Item 15: [Wine, cider etc.]**

“(1) The following beverages, if they contain more than 1.15% by volume of ethyl alcohol:

- (a) wine;
- (b) cider;
- (c) beverages similar to wine or cider;
- (d) mead, perry, sake and other similar fermented beverages.

“(2) This Item does not cover:

- (a) beer;
- (b) spirits, liqueurs or spirituous liquors;
- (c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.

“(3) For the purposes of this Item, the volume of ethyl alcohol in goods 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).

“(4) In this Item, **beer** means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:

- (a) is brewed from a mash (whether or not the mash contains malt); and

- (b) contains hops (including any substance prepared from hops) or other bitters.”.

## **Schedule 2—Modifications commencing on the designated day**

Section 6

**1. Subsection 15(1):**

Omit “and 6”, substitute “, 6, 7 and 8”.

**2. Schedule 4:**

Omit from Item 1 “and 6”, substitute “, 6, 7 and 8”.

**3. Schedule 5:**

- (a) Omit Item 15 of the Table of Contents.
- (b) Omit Item 15.

**4. Insertion of new Schedules:**

After Schedule 6 insert the following Schedules:

### **“Schedule 7—Goods taxed at 22%**

**“Item 1: [Wine, cider etc.]**

“(1) The following beverages, if they contain more than 1.15% by volume of ethyl alcohol:

- (a) wine;
- (b) cider;
- (c) beverages similar to wine or cider;
- (d) mead, perry, sake and other similar fermented beverages.

“(2) This Item does not cover:

- (a) beer;
- (b) spirits, liqueurs or spirituous liquors;
- (c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.

“(3) For the purposes of this Item, the volume of ethyl alcohol in goods 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).

- “(4) In this Item, **beer** means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:
- (a) is brewed from a mash (whether or not the mash contains malt); and
  - (b) contains hops (including any substance prepared from hops) or other bitters.

## “Schedule 8—Goods taxed at 12%

### “Item 1: [Low-alcohol wine, cider etc.]

- “(1) The following beverages, unless they contain more than 1.15% by volume of ethyl alcohol:
- (a) wine;
  - (b) cider;
  - (c) beverages similar to wine or cider;
  - (d) mead, perry, sake and other similar fermented beverages.
- “(2) This Item does not cover:
- (a) beer;
  - (b) spirits, liqueurs or spirituous liquors;
  - (c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.
- “(3) For the purposes of this Item, the volume of ethyl alcohol in goods 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).
- “(4) In this Item, **beer** means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:
- (a) is brewed from a mash (whether or not the mash contains malt); and
  - (b) contains hops (including any substance prepared from hops) or other bitters.”.

## Schedule 2A—Modifications commencing on 11 May 1994

Section 6A

### 1. Subsection 15(1):

Omit ‘, 7 and 8’, substitute ‘and 7’.

### 2. Schedule 2:

- (a) Add at the end of the Table of Contents the following Item:  
‘15. Low-alcohol wine, cider etc.’.
- (b) Add at the end the following Item:

#### ‘Item 15: [Low-alcohol wine, cider etc.]

- (1) The following beverages, unless they contain more than 1.15% by volume of ethyl alcohol:
  - (a) wine;
  - (b) cider;
  - (c) beverages similar to wine or cider;
  - (d) mead, perry, sake and other similar fermented beverages.
- (2) This Item does not cover:
  - (a) beer;
  - (b) spirits, liqueurs or spirituous liquors;
  - (c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.
- (3) For the purposes of this Item, the volume of ethyl alcohol in goods 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).
- (4) In this Item, ‘**beer**’ means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:
  - (a) is brewed from a mash (whether or not the mash contains malt); and
  - (b) contains hops (including any substance prepared from hops) or other bitters.’.

**3. Schedule 4:**

Omit from Item 1 ‘, 7 and 8’, substitute ‘and 7’.

**4. Schedule 8:**

Omit the Schedule.”.

## **Schedule 3—Modifications commencing on 1 July 1994**

Section 7

### **1. Schedule 7:**

Omit “GOODS TAXED AT 22%”, substitute “GOODS TAXED AT 24%”.

## **Schedule 4—Modifications commencing on 1 July 1995**

Section 8

### **1. Schedule 7:**

Omit “GOODS TAXED AT 24%”, substitute “GOODS TAXED  
AT 26%”.



**Table of Acts****Notes to the *Sales Tax (Customs) (Wine—Deficit Reduction) Act 1993*****Note 1**

The *Sales Tax (Customs) (Wine—Deficit Reduction) Act 1993* as shown in this compilation comprises Act No. 51, 1993 amended as indicated in the Tables below.

**Table of Acts**

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Sales Tax (Customs) (Wine—Deficit Reduction) Act 1993</i>	51, 1993	27 Oct 1993	Parts 1 and 2 (ss. 1-5): 18 Aug 1993 Part 3 (s. 6): 20 Oct 1993 (see Hansard p. 2300) Part 3A (s. 6A): 11 May 1994 Part 4 (s. 7): 1 July 1994 Part 5 (s. 8): 1 July 1995	
<i>Sales Tax (Low-alcohol Wine) Amendment Act 1994</i>	95, 1994	29 June 1994	29 June 1994	—



**Table of Amendments****Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
S. 2.....	am. No. 95, 1994
Part 3A (s. 6A).....	ad. No. 95, 1994
S. 6A .....	ad. No. 95, 1994
Ss. 7, 8.....	am. No. 95, 1994
Schedule 2A.....	ad. No. 95, 1994
Schedule 3 .....	am. No. 95, 1994
Schedule 4 .....	am. No. 95, 1994