



# **A New Tax System (Wine Equalisation Tax) Regulations 2000**

**Statutory Rules No. 113, 2000**

made under the

*A New Tax System (Wine Equalisation Tax) Act 1999*

## **Compilation No. 6**

**Compilation date:** 1 April 2019

**Includes amendments up to:** F2019L00362

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Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *A New Tax System (Wine Equalisation Tax) Regulations 2000* that shows the text of the law as amended and in force on 1 April 2019 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

### Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register ([www.legislation.gov.au](http://www.legislation.gov.au)). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

### Application, saving and transitional provisions for provisions and amendments

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

### Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

### Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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# Contents

<b>Part 1—Preliminary</b>	1
1-1.01    Name of Regulations .....	1
1-1.03    Definitions .....	1
<b>Part 5—Payments and refunds of wine tax</b>	2
<b>Division 25—Tourist refund scheme</b>	2
<b>Subdivision 25-1—Kinds of purchases</b>	2
25-5.01    Purchases .....	2
25-5.02    Wine to which this Subdivision applies .....	2
<b>Subdivision 25-2—Working out amount to be paid</b>	2
25-5.03    Amount .....	2
<b>Subdivision 25-3—Payment arrangements</b>	2
25-5.04    Arrangements .....	2
<b>Part 7—Interpreting the Act</b>	4
<b>Division 31—Meaning of some important concepts</b>	4
<b>Subdivision 31-A—Wine</b>	4
31-2.01    Grape wine .....	4
31-3.01    Grape wine products .....	4
31-4.01    Fruit or vegetable wine .....	4
31-6.01    Mead .....	4
<b>Part 8—Transitional matters</b>	6
<b>Division 34—Transitional matters relating to the Treasury Laws         Amendment (Goods and Services Tax)         Regulations 2019</b>	6
34-1.01    Tourist refund scheme .....	6
<b>Endnotes</b>	7
<b>Endnote 1—About the endnotes</b>	7
<b>Endnote 2—Abbreviation key</b>	8
<b>Endnote 3—Legislation history</b>	9
<b>Endnote 4—Amendment history</b>	10



## **Part 1—Preliminary**

### **1-1.01 Name of Regulations**

These Regulations are the *A New Tax System (Wine Equalisation Tax) Regulations 2000*.

### **1-1.03 Definitions**

In these Regulations:

*Act* means the *A New Tax System (Wine Equalisation Tax) Act 1999*.

*purchaser* means a person who has borne wine tax on wine that the person has purchased.

## Part 5—Payments and refunds of wine tax

### Division 25—Tourist refund scheme

#### Subdivision 25-1—Kinds of purchases

##### 25-5.01 Purchases

For the purposes of paragraphs 25-5(1)(b) and (1A)(b) of the Act, the purchase, in accordance with this Subdivision, of wine on which wine tax has been borne is a kind of purchase.

Note: Part of a person's eligibility for the tourist refund scheme in section 25-5 of the Act involves making a purchase that is of a kind specified in the regulations.

##### 25-5.02 Wine to which this Subdivision applies

- (1) This Subdivision applies to the purchase of wine on which wine tax has been borne if:
  - (a) the purchase is an acquisition, or a part of an acquisition, that meets the requirements in Subdivision 168-A of the *A New Tax System (Goods and Services Tax) Regulations 2019*; and
  - (b) the purchaser leaves the indirect tax zone in the circumstances specified in Subdivision 168-B of those Regulations; and
  - (c) the wine is exported in the circumstances specified in Subdivision 168-C or 168-D of those Regulations.
- (2) However, this Subdivision does not apply to wine that has been partly consumed at the time at which the purchaser leaves the indirect tax zone.

#### Subdivision 25-2—Working out amount to be paid

##### 25-5.03 Amount

For the purposes of subsection 25-5(2) of the Act, the amount of wine tax borne on wine is 29% of half of the GST inclusive price paid by the purchaser for the wine.

#### Subdivision 25-3—Payment arrangements

##### 25-5.04 Arrangements

- (1) For the purposes of paragraphs 25-5(1)(e) and (1A)(e) of the Act, if:
  - (a) an amount of wine tax is to be paid in cash to a purchaser of wine; and
  - (b) the amount of wine tax is not an exact multiple of 5 cents;then:

Regulation 25-5.04

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- (c) the amount of wine tax is to be rounded up or down to the nearest exact multiple of 5 cents (rounding up if the amount is an exact multiple of 2.5 cents); and
  - (d) the result of the rounding is the proportion of the amount of wine tax that is to be paid to the purchaser.
- (2) For the purposes of subsection 25-5(3) of the Act, the arrangements in Subdivisions 168-F and 168-G of the *A New Tax System (Goods and Services Tax) Regulations 2019* apply to the purchase of wine as if the purchase were an acquisition of goods mentioned in Division 168 of those Regulations.

## Part 7—Interpreting the Act

### Division 31—Meaning of some important concepts

#### Subdivision 31-A—Wine

##### 31-2.01 Grape wine

For paragraph 31-8(1)(a) of the Act, a beverage mentioned in paragraph 31-2(1)(a) of the Act must not contain more than 22% by volume of ethyl alcohol.

##### 31-3.01 Grape wine products

- (1) For paragraph (d) of the definition of *grape wine product* in section 31-3 of the Act, this regulation prescribes requirements for grape wine products.
- (2) A grape wine product must not have added to it the flavour of any alcoholic beverage (other than wine), whether the flavour is natural or artificial.
- (3) The ethyl alcohol used in preparing vegetable extracts, mentioned in subparagraph (b)(ii) of the definition:
  - (a) must only be used to extract flavours from vegetable matter; and
  - (b) must be essential to the extraction process; and
  - (c) must not add more than one percentage point to the strength of alcohol by volume of the beverage.

##### 31-4.01 Fruit or vegetable wine

- (1) For the purposes of:
  - (a) paragraphs (b), (c) and (e) of the definition of *fruit or vegetable wine* in section 31-4 of the Act; and
  - (b) paragraph 31-8(1)(c) of the Act—  
this regulation makes arrangements relating to fruit or vegetable wine.
- (2) Ethyl alcohol, from grape spirit or neutral spirit, may be added to fruit or vegetable wine.
- (3) If ethyl alcohol, from grape spirit or neutral spirit, is added to fruit or vegetable wine, the resulting beverage must contain at least 15% by volume of ethyl alcohol and not more than 22% by volume of ethyl alcohol.

Note: The process of adding ethyl alcohol in this way produces a beverage commonly known as fortified fruit wine or fortified vegetable wine.

##### 31-6.01 Mead

- (1) For:
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- (a) paragraphs (b), (c) and (d) of the definition of *mead* in section 31-6 of the Act; and
  - (b) paragraph 31-8(1)(e) of the Act;
- this regulation makes arrangements for mead.
- (2) For paragraph 31-6(b) of the Act, ethyl alcohol, from grape spirit or neutral spirit, may be added to mead only if the resulting beverage contains:
- (a) not less than 15% by volume of ethyl alcohol; and
  - (b) not more than 22% by volume of ethyl alcohol.
- Note: The process of adding ethyl alcohol in this way produces a beverage known as fortified mead.
- (3) For paragraph 31-6(c) of the Act:
- (a) herbs or spices may be added during or after the production of mead; and
  - (b) caramel may be added to mead after the fermentation process is complete.
- (4) For paragraphs 31-6(c) and (d) and paragraphs 31-8(2)(d) and (e) of the Act, fruit, or product derived entirely from fruit, may be used in the production of mead only if:
- (a) the fruit or product has not been fermented; and
  - (b) the fruit or product is added to the mead before fermentation of the mead; and
  - (c) after the addition of the fruit or product, and before fermentation, the mead will contain not less than 14% by volume of honey; and
  - (d) after the addition of the fruit or product, and before fermentation, the fruit or product will constitute not more than 30% by volume of the mead; and
  - (e) after the addition of the fruit or product, the mead will have an ethyl alcohol content by volume of not less than 8%, and not greater than 22%.
- (5) For subregulation (4), if:
- (a) fruit or a product derived from fruit is added to mead; and
  - (b) the fruit or product contains concentrated fruit juice or concentrated fruit pulp;
- the proportion of fruit or product in the mead is to be worked out by assuming that it has been reconstituted according to the recommendations of the manufacturer of the concentrated fruit juice or pulp.

**Part 8** Transitional matters

**Division 34** Transitional matters relating to the Treasury Laws Amendment (Goods and Services Tax) Regulations 2019

Regulation 34-1.01

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**Part 8—Transitional matters**

**Division 34—Transitional matters relating to the Treasury Laws  
Amendment (Goods and Services Tax) Regulations 2019**

**34-1.01 Tourist refund scheme**

Despite the amendments of Division 25 made by Schedule 2 to the *Treasury Laws Amendment (Goods and Services Tax) Regulations 2019*, that Division, as in force immediately before the commencement of that Schedule, continues to apply in relation to any wine exported before that commencement.

## Endnotes

### Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

The abbreviation key 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 (or will amend) the compiled law. The information includes commencement details for amending laws and details of any 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 (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

## Endnotes

### Endnote 2—Abbreviation key

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#### Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

## Endnote 3—Legislation history

## Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
113, 2000	15 June 2000	1 July 2000 (r 1-1.02)	
364, 2000	20 Dec 2000	20 Dec 2000 (r 2)	—
116, 2005	8 June 2005 (F2005L01291)	9 June 2005 (r 2)	—
234, 2009	9 Sept 2009 (F2009L03358)	10 Sept 2009 (r 2)	—
209, 2010	12 July 2010 (F2010L01952)	1 July 2010 (r 2)	—
39, 2015	30 Mar 2015 (F2015L00367)	Sch 1 (items 111, 112): 31 Mar 2015 (s 2 item 3)	—

  

Name	Registration	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Goods and Services Tax) Regulations 2019	25 Mar 2019 (F2019L00362)	Sch 2 (items 1-6): 1 Apr 2019 (s 2(1) item 1)	—

## Endnotes

### Endnote 4—Amendment history

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### Endnote 4—Amendment history

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<b>Provision affected</b>	<b>How affected</b>
<b>Part 1</b>	
r 1-1.02 .....	rep LA s 48D
<b>Part 5</b>	
<b>Division 25</b>	
<b>Subdivision 25-1</b>	
r 25-5.01 .....	am No 209, 2010
r 25-5.02 .....	am No 209, 2010; No 39, 2015; F2019L00362
<b>Subdivision 25-3</b>	
r 25-5.04 .....	am No 209, 2010; F2019L00362
<b>Part 7</b>	
<b>Division 31</b>	
<b>Subdivision 31-A</b>	
r 31-2.01 .....	ad No 364, 2000
r 31-3.01 .....	ad No 234, 2009
r 31-6.01 .....	rs No 116, 2005
<b>Part 8</b>	
Part 8 .....	ad F2019L00362
<b>Division 34</b>	
r 34-1.01 .....	ad F2019L00362

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