



# **A New Tax System (Wine Equalisation Tax) Amendment Regulations 2005 (No. 1)<sup>1</sup>**

**Select Legislative Instrument 2005 No. 116**

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I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *A New Tax System (Wine Equalisation Tax) Act 1999*.

Dated 7 June 2005

P. M. JEFFERY  
Governor-General

By His Excellency's Command

MAL BROUGH  
Minister for Revenue and Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *A New Tax System (Wine Equalisation Tax) Amendment Regulations 2005 (No. 1)*.

**2 Commencement**

These Regulations commence on the day after they are registered.

**3 Amendment of *A New Tax System (Wine Equalisation Tax) Regulations 2000***

Schedule 1 amends the *A New Tax System (Wine Equalisation Tax) Regulations 2000*.

**Schedule 1 Amendment**

(regulation 3)

**[1] Regulation 31-6.01**

*substitute*

**31-6.01 Mead**

(1) For:

- (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.

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- (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.

**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See [www.frli.gov.au](http://www.frli.gov.au).