



A New Tax System (Wine Equalisation Tax) Amendment Regulations 2009 (No. 1)¹

Select Legislative Instrument 2009 No. 234

I, QUENTIN BRYCE, 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 September 2009

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

NICK SHERRY
Assistant Treasurer

1 Name of Regulations

These Regulations are the *A New Tax System (Wine Equalisation Tax) Amendment Regulations 2009 (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] Before regulation 31-4.01

insert

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

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- (c) must not add more than one percentage point to the strength of alcohol by volume of the beverage.

Note

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