



# Excise Amendment Regulation 2012 (No. 3)<sup>1</sup>

**Select Legislative Instrument 2012 No. 190**

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I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Excise Act 1901*.

Dated 2 August 2012

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

DAVID BRADBURY  
Assistant Treasurer

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**1 Name of regulation**

This regulation is the *Excise Amendment Regulation 2012 (No. 3)*.

**2 Commencement**

This regulation commences on the day after it is registered.

**3 Amendment of *Excise Regulations 1925***

Schedule 1 amends the *Excise Regulations 1925*.

**Schedule 1 Amendments**

(section 3)

**[1] Subregulation 2 (1)**

*omit*

(1)

**[2] Subregulation 2 (1)**

*insert*

*eligible brewery* has the meaning given by regulation 3.

**[3] Subregulation 2 (1), definition of *microbrewery***

*omit*

**[4] Regulation 2AB**

*omit*

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**[5] After regulation 2**

*insert*

**3 Eligible breweries**

An *eligible brewery* is a brewery that:

- (a) is operated by an entity that is legally and economically independent of any other entity that operates a brewery; and
- (b) sells beer (whether wholesale or retail), on which excise has been paid, directly from the manufacturing premises of the brewery.

**[6] Paragraph 50 (1) (zzd)**

*substitute*

- (zzd) excise duty has been paid on beer that is manufactured in an eligible brewery during a financial year starting on or after 1 July 2012, and the amount of refund paid during the financial year to the entity that operates the brewery does not exceed:
  - (i) if the brewery is an eligible brewery at the start of the financial year—\$30 000; or
  - (ii) if the brewery first becomes an eligible brewery after the start of the financial year—an amount worked out by:
    - (A) multiplying \$30 000 by the number of days in the period starting when the brewery first becomes an eligible brewery and ending at the end of the financial year; and
    - (B) dividing the result by 365.

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**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.comlaw.gov.au](http://www.comlaw.gov.au).