



Legislative Instrument

Excise (Concessional spirits - class of persons) Determination 2014 (No.1)

I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under the following provision:

- Section 77FE of the *Excise Act 1901*.

James O'Halloran
Deputy Commissioner of Taxation

Dated: 26 November 2014

1. Name of Determination

This determination is known as the *Excise (Concessional spirits – class of persons) Determination 2014 (No.1)*.

2. Commencement

This determination commences on the day after registration.

3. Application

This determination applies to spirit delivered for home consumption on or after the date of commencement.

4. Repeal of previous instruments

The following determinations are repealed on the commencement of this determination:

- Excise (Class of persons - educational institutions) Determination 2006 (No. 1) - F2006L02174 – registered on 30/06/2006
- Excise (Class of persons - government institutions) Determination 2006 (No.2) - F2006L02175 – registered on 30/06/2006
- Excise (Class of persons - medical institutions) Determination 2006 (No. 3) - F2006L02177 – registered on 30/06/2006
- Excise (Class of persons - health care practitioners) Determination 2006 (No. 4) - F2006L02179 – registered on 30/06/2006
- Excise (Class of persons - veterinary practitioners) Determination 2006 (No. 5) - F2006L02181 – registered on 30/06/2006

5. Determination

Under subsection 77FE(1) of the *Excise Act 1901* (Excise Act), the CEO may determine a class of persons for the purposes of subitem 3.6 of the Schedule to the *Excise Tariff Act 1921* (the Excise tariff).

The following constitute a class of persons for the purposes of subitem 3.6 of the Excise tariff:

- Health care practitioners
- Veterinary practitioners
- Medical institutions
- Government institutions
- Educational institutions

Members of the class of persons specified may take delivery of a volume of spirit necessary to meet their industrial, manufacturing, scientific, medical, veterinary or educational needs.

6. Definitions

In this determination,

CEO means the Commissioner of Taxation (see subsection 4(1) of the Excise Act).

education course has the same meaning as in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

educational institution means an institution that conducts an education course.

government institution has the same meaning as 'government related entity' as defined in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

health care practitioner means:

- a doctor, dentist, pharmacist, registered nurse or any other health care practitioner registered under the law of a State or Territory; or
- an acupuncturist, herbalist, homeopath or naturopath or other health practitioner exempt from the operation of Part 3-3 of the *Therapeutic Goods Act 1989*.

health facility means a health, aged care or other facility that employs at least one health care practitioner in their capacity as a health care practitioner.

hospital means an institution primarily engaged in the provision of medical and surgical services on an inpatient basis under the supervision of qualified doctors and a 24-hour nursing service.

institute of medical research means a body whose principal activity is 'medical research' as defined in section 4 of the *National Health and Medical Research Council Act 1992* and is:

- established by or under statute;
- accredited by the National Health and Medical Research Council (NHMRC); or
- affiliated with an Australian university or a hospital.

medical institution means:

- a hospital; or
- a health facility; or
- an institute of medical research.

veterinary practitioner means a veterinary practitioner registered under the law of a State or Territory.