A New Tax System (Goods and Services Tax) (Correcting Wine Equalisation Tax Errors) Determination 2025

I, Larissa Evans, Acting Deputy Commissioner of Taxation, make the following determination.

Dated 4 August 2025

Larissa Evans
Acting Deputy Commissioner of Taxation

Contents

1 Name

This instrument is the *A New Tax System (Goods and Services Tax) (Correcting Wine Equalisation Tax Errors) Determination 2025*.

2 Commencement

(1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	**Column 2**	**Column 3**
Provisions	**Commencement**	**Date/Details**
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

(2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under subsection 17-20(1) of the Act.

4 Definitions

Note: A number of expressions used in this instrument are defined in Division 195 of the Act, including the following:

(a) assessed net amount;
(b) assessment;
(c) Commissioner;
(d) current GST turnover;
(e) GST group;
(f) GST return;
(g) net amount;
(h) period of review;
(i) tax period;
(j) wine tax law.

In this instrument:

Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

compliance activity means an examination of your wine tax affairs (other than an activity that the Commissioner notifies you in writing is not a compliance activity for the purposes of this instrument), and begins on the day the

Commissioner advises you that an examination is to be made and ends on the day when the Commissioner:

(a) gives a notice of assessment or notice of amended assessment in relation to the tax period under examination; or

(b) advises you that the examination has been finalised.

Note: A compliance activity can be any examination of your wine tax affairs, including matters related to reviews, audits, verification checks, recording-keeping reviews or audits, and other similar activities.

credit error means a mistake you made in relation to wine tax or wine tax credits in working out your net amount for an earlier tax period that would, if it was the only mistake made in the tax period, have resulted in your assessed net amount for that earlier tax period being overstated.

credit error amount means the amount by which the assessed net amount for an earlier tax period would be overstated because of a credit error.

debit error means a mistake you made in relation to wine tax or wine tax credits in working out your net amount for an earlier tax period that would, if it was the only mistake made in the tax period, have resulted in your assessed net amount for that earlier tax period being understated.

debit error amount means the amount by which the assessed net amount for an earlier tax period would be understated because of a debit error.

error means a credit error or a debit error.

net sum of the debit errors means the sum of any debit error amounts, less the sum of any credit error amounts, which you include in the net amount for the tax period in which you seek to correct a debit error for an earlier tax period.

5 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

6 When an error may be corrected

In working out your net amount for a tax period, you may correct an error you made in an earlier tax period if:

(a) the error relates to an amount of wine tax or wine tax credit under the *A New Tax System (Wine Equalisation Tax) Act 1999*;

(b) the earlier tax period started on or after 1 July 2012;

(c) you lodge the GST return for the tax period within the period of review for the assessment of the net amount of the earlier tax period;

(d) at the time of lodging your GST return for the tax period:

(i) the error does not relate to a matter that you have been notified is subject to a compliance activity, and was not made in working out your net amount for an earlier tax period that is subject to compliance activity; or

(ii) if paragraph (i) does not apply, the Commissioner has notified you in writing that the error can be corrected under this instrument;

(e) you have not corrected that error, to any extent, in working out your net amount for another tax period;

(f) where the error is a debit error, the conditions in section 7 are met; and

(g) you are registered for GST.

7 Conditions for correcting a debit error

In working out your net amount for a tax period, a debit error you made in an earlier tax period may be corrected if:

(a) the error was not a result of recklessness as to the operation of a wine tax law or intentional disregard of a wine tax law;

(b) the error is corrected in a GST return that is lodged within the debit error time limit that corresponds with your current GST turnover specified in the table below; and

(c) the net sum of the debit errors is less than the debit error value limit that corresponds with your current GST turnover specified in the table below.

Current GST turnover	Debit error time limit	Debit error value limit
Less than $20 million	18 months after the due date of the GST return for the tax period in which the error was made	$20,000
$20 million to less than $100 million	12 months after the due date of the GST return for the tax period in which the error was made	$40,000
$100 million to less than $500 million	12 months after the due date of the GST return for the tax period in which the error was made	$80,000
$500 million to less than $1 billion	12 months after the due date of the GST return for the tax period in which the error was made	$160,000
$1 billion and over	12 months after the due date of the GST return for the tax period in which the error was made	$894,000

Note: For a GST group, the current GST turnover is calculated for the group by including supplies that you and any other GST group members make in accordance with subsection 188-15(2) of the Act.

8 Error cannot be corrected by amending an assessment for later tax period

You cannot correct an error you made in working out your net amount for an earlier tax period by requesting an amendment of your assessment for a later tax period.

Schedule 1—Repeals

Wine Equalisation Tax: Correcting WET Errors Determination 2015

1 The whole of the instrument

Repeal the instrument