

1993

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time

(*Treasury*)

## **A BILL**

**FOR**

### **An Act relating to sales tax**

The Parliament of Australia enacts:

#### **PART 1—PRELIMINARY**

##### **Short title**

**1.** This Act may be cited as the *Sales Tax (Customs) (Wine—Deficit Reduction) Act 1993*.

##### **Commencement**

**2.(1)** Parts 1 and 2 and Schedule 1 are taken to have commenced on 18 August 1993.

**(2)** Part 3 and Schedule 2 commence, or are taken to have commenced, as the case requires, on the designated day.

**(3)** Part 4 and Schedule 3 commence on 1 July 1994.

(4) Part 5 and Schedule 4 commence on 1 July 1995.

(5) In this Act:

“designated day” means:

(a) if:

(i) on a particular day (the “**tabling day**”) in the period beginning on 19 October 1993 and ending on 31 October 1993, the Assistant Treasurer causes to be laid before the House of Representatives a statement declaring that a specified day is the designated day for the purposes of this Act; and

(ii) the specified day is:

(A) in that period; and

(B) not earlier than the tabling day;

the specified day; or

(b) if paragraph (a) does not apply—1 November 1993.

### **Object of Act**

3. The object of this Act is to modify the provisions of the *Sales Tax (Exemptions and Classifications) Act 1992*, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*.

### **This Act taken to be a sales tax amending Act for certain purposes**

4. For the purposes of section 129 of the *Sales Tax Assessment Act 1992*, this Act is taken to be a sales tax amending Act.

## **PART 2—MODIFICATIONS COMMENCING ON 18 AUGUST 1993**

### **Modifications of the *Sales Tax (Exemptions and Classifications) Act 1992***

5. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

(a) they were modified as set out in Schedule 1 to this Act; and

(b) those modifications applied to dealings with goods on or after 18 August 1993.

### **PART 3—MODIFICATIONS COMMENCING ON THE DESIGNATED DAY**

#### **Modifications of the *Sales Tax (Exemptions and Classifications)* Act 1992**

6. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* (as modified by Part 2 of this Act and by Part 2 of the *Sales Tax (Customs) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 2 to this Act; and
- (b) those further modifications applied to dealings with goods on or after the designated day.

### **PART 4—MODIFICATIONS COMMENCING ON 1 JULY 1994**

#### **Modifications of the *Sales Tax (Exemptions and Classifications)* Act 1992**

7. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* (as modified by Parts 2 and 3 of this Act and by Part 2 of the *Sales Tax (Customs) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 3 to this Act; and
- (b) those further modifications applied to dealings with goods on or after 1 July 1994.

### **PART 5—MODIFICATIONS COMMENCING ON 1 JULY 1995**

#### **Modifications of the *Sales Tax (Exemptions and Classifications)* Act 1992**

8. The provisions of the *Sales Tax (Exemptions and Classifications) Act 1992* (as modified by Parts 2, 3 and 4 of this Act and by Part 2 of the *Sales Tax (Customs) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Customs) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 4 to this Act; and
  - (b) those further modifications applied to dealings with goods on or after 1 July 1995.
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**SCHEDULE 1**

Section 5

**MODIFICATIONS COMMENCING ON 18 AUGUST 1993**

**1. Schedule 2**

- (a) Omit Item 15 of the Table of Contents.
- (b) Omit Item 15.

**2. Schedule 5**

- (a) Add at the end of the Table of Contents the following Item:

“15. Wine, cider etc.”.

- (b) Add at the end the following Item:

**“Item 15: [Wine, cider etc.]**

“(1) The following beverages, if they contain more than 1.15% by volume of ethyl alcohol:

- (a) wine;
- (b) cider;
- (c) beverages similar to wine or cider;
- (d) mead, perry, sake and other similar fermented beverages.

“(2) This Item does not cover:

- (a) beer;
- (b) spirits, liqueurs or spirituous liquors;
- (c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.

“(3) For the purposes of this Item, the volume of ethyl alcohol in goods is to be measured at 20°C and is to be calculated on the basis that the specific gravity of ethyl alcohol is 0.79067 (at 20°C in a vacuum).

“(4) In this Item, ‘**beer**’ means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:

- (a) is brewed from a mash (whether or not the mash contains malt); and
  - (b) contains hops (including any substance prepared from hops) or other bitters.”.
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**SCHEDULE 2**

Section 6

**MODIFICATIONS COMMENCING ON THE DESIGNATED DAY**

**1. Subsection 15(1):**

Omit “and 6”, substitute “, 6, 7 and 8”.

**2. Schedule 4:**

Omit from Item 1 “and 6”, substitute “, 6, 7 and 8”.

**3. Schedule 5:**

(a) Omit Item 15 of the Table of Contents.

(b) Omit Item 15.

**4. Insertion of new Schedules:**

After Schedule 6 insert the following Schedules:

**“SCHEDULE 7**

**“GOODS TAXED AT 22%**

**“Item 1: [Wine, cider etc.]**

“(1) The following beverages, if they contain more than 1.15% by volume of ethyl alcohol:

(a) wine;

(b) cider;

(c) beverages similar to wine or cider;

(d) mead, perry, sake and other similar fermented beverages.

“(2) This Item does not cover:

(a) beer;

(b) spirits, liqueurs or spirituous liquors;

(c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.

“(3) For the purposes of this Item, the volume of ethyl alcohol in goods is to be measured at 20°C and is to be calculated on the basis that the specific gravity of ethyl alcohol is 0.79067 (at 20°C in a vacuum).

“(4) In this Item, ‘**beer**’ means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:

(a) is brewed from a mash (whether or not the mash contains malt); and

**SCHEDULE 2—continued**

- (b) contains hops (including any substance prepared from hops) or other bitters.

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**“SCHEDULE 8**

**“GOODS TAXED AT 12%**

**“Item 1: [Low-alcohol, wine, cider etc.]**

“(1) The following beverages, unless they contain more than 1.15% by volume of ethyl alcohol:

- (a) wine;
- (b) cider;
- (c) beverages similar to wine or cider;
- (d) mead, perry, sake and other similar fermented beverages.

“(2) This Item does not cover:

- (a) beer;
- (b) spirits, liqueurs or spirituous liquors;
- (c) beverages that contain beer, spirits (other than spirits for fortifying wine or other beverages), liqueurs or spirituous liquors.

“(3) For the purposes of this Item, the volume of ethyl alcohol in goods is to be measured at 20°C and is to be calculated on the basis that the specific gravity of ethyl alcohol is 0.79067 (at 20°C in a vacuum).

“(4) In this Item, ‘**beer**’ means any fermented liquor (whether or not the liquor contains sugar, glucose or any other substance) that:

- (a) is brewed from a mash (whether or not the mash contains malt); and
- (b) contains hops (including any substance prepared from hops) or other bitters.”.

**SCHEDULE 3**

Section 7

**MODIFICATIONS COMMENCING ON 1 JULY 1994**

**1. Schedule 7:**

Omit “GOODS TAXED AT 22%”, substitute “GOODS TAXED AT 24%”.

**2. Schedule 8:**

Omit “GOODS TAXED AT 12%”, substitute “GOODS TAXED AT 14%”.

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**SCHEDULE 4**

Section 8

**MODIFICATIONS COMMENCING ON 1 JULY 1995**

**1. Schedule 7:**

Omit “GOODS TAXED AT 24%”, substitute “GOODS TAXED AT 26%”.

**2. Schedule 8:**

Omit “GOODS TAXED AT 14%”, substitute “GOODS TAXED AT 16%”.



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