

1993-94

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time

(Treasury)

**SALES TAX (LOW-ALCOHOL WINE) AMENDMENT
BILL 1994**

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THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

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

5 **1.** This Act may be cited as the *Sales Tax (Low-alcohol Wine)*
 Amendment Act 1994.

Commencement

2 This Act commences on the day on which it receives the Royal Assent.

**PART 2—AMENDMENT OF THE SALES TAX (CUSTOMS)
(WINE—DEFICIT REDUCTION) ACT 1993**

Principal Act

3. In this Part, “**Principal Act**” means the *Sales Tax (Customs) (Wine—Deficit Reduction) Act 1993*¹.

5

Commencement

4. Section 2 of the Principal Act is amended by inserting after subsection (2) the following subsection:

“(2A) Part 3A and Schedule 2A are taken to have commenced on 11 May 1994.”.

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Insertion of new Part

5. After Part 3 of the Principal Act the following Part is inserted:

**“PART 3A—MODIFICATIONS COMMENCING ON
11 MAY 1994**

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

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“6A. 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:

20

- (a) they were further modified as set out in Schedule 2A to this Act; and
- (b) those further modifications applied to dealings with goods on or after 11 May 1994.”.

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

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6. Section 7 of the Principal Act is amended by omitting “and 3” and substituting “, 3 and 3A”.

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

7. Section 8 of the Principal Act is amended by inserting “, 3A” before “and 4”.

30

Insertion of new Schedule

8. After Schedule 2 to the Principal Act the following Schedule is inserted:

“SCHEDULE 2A

Section 6A

MODIFICATIONS COMMENCING ON 11 MAY 1994

1. Subsection 15(1):

Omit ‘, 7 and 8’, substitute ‘and 7’.

2. Schedule 2:

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

‘15. Low-alcohol wine, cider etc.’.

(b) Add at the end the following Item:

‘Item 15: [Low-alcohol wine, cider etc.]

10 (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.

15 (2) This Item does not cover:

(a) beer;

(b) spirits, liqueurs or spirituous liquors;

20 (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).

25 (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

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

3. Schedule 4:

Omit from Item 1 ‘, 7 and 8’, substitute ‘and 7’.

4. Schedule 8:

Omit the Schedule.”.

Schedule 3

9. Schedule 3 to the Principal Act is amended by omitting Item 2.

Schedule 4

10. Schedule 4 to the Principal Act is amended by omitting Item 2.

**PART 3—AMENDMENT OF THE SALES TAX (EXCISE)
(WINE-DEFICIT REDUCTION) ACT 1993**

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Principal Act

11. In this Part, “**Principal Act**” means the *Sales Tax (Excise) (Wine—Deficit Reduction) Act 1993*².

Commencement

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12. Section 2 of the Principal Act is amended by inserting after subsection (2) the following subsection:

“(2A) Part 3A and Schedule 2A are taken to have commenced on 11 May 1994.”.

Insertion of new Part

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13. After Part 3 of the Principal Act the following Part is inserted:

**“PART 3A—MODIFICATIONS COMMENCING ON
11 MAY 1994**

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

20

“6A. 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 (Excise) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (Excise) Act 1992*, as if:

- (a) they were further modified as set out in Schedule 2A to this Act; and
- (b) those further modifications applied to dealings with goods on or after 11 May 1994.”.

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

14. Section 7 of the Principal Act is amended by omitting “and 3” and substituting “, 3 and 3A”.

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

15. Section 8 of the Principal Act is amended by inserting “, 3A” before “and 4”.

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Insertion of new Schedule

16. After Schedule 2 to the Principal Act the following Schedule is inserted:

“SCHEDULE 2A

Section 6A

MODIFICATIONS COMMENCING ON 11 MAY 1994

5 1 Subsection 15(1):

Omit ‘, 7 and 8’, substitute ‘and 7’.

2 Schedule 2:

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

‘15. Low-alcohol wine, cider etc.’.

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

‘Item 15: [Low-alcohol wine, cider etc.]

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

- 15 (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:

- 20 (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.

25 (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:

- 30 (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.’.

3. Schedule 4:

35 Omit from Item 1 ‘, 7 and 8’, substitute ‘and 7’.

4. Schedule 8:

Omit the Schedule.”.

Schedule 3

17. Schedule 3 to the Principal Act is amended by omitting Item 2.

Schedule 4

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18. Schedule 4 to the Principal Act is amended by omitting Item 2.

**PART 4—AMENDMENT OF THE SALES TAX (GENERAL)
(WINE—DEFICIT REDUCTION) ACT 1993**

Principal Act

19. In this Part, “**Principal Act**” means the *Sales Tax (General) (Wine—Deficit Reduction) Act 1993*³. 10

Commencement

20. Section 2 of the Principal Act is amended by inserting after subsection (2) the following subsection:

“(2A) Part 3A and Schedule 2A are taken to have commenced on 11 May 1994.”. 15

Insertion of new Part

21. After Part 3 of the Principal Act the following Part is inserted:

**“PART 3A—MODIFICATIONS COMMENCING ON
11 MAY 1994**

20

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

“6A. 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 (General) (Deficit Reduction) Act 1993*) have effect, in so far as they deal with tax imposed by the *Sales Tax Imposition (General) Act 1992*, as if: 25

- (a) they were further modified as set out in Schedule 2A to this Act; and
- (b) those further modifications applied to dealings with goods on or after 11 May 1994.”. 30

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

22. Section 7 of the Principal Act is amended by omitting “and 3” and substituting “, 3 and 3A”.

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

23. Section 8 of the Principal Act is amended by inserting “, 3A” before “and 4”.

5 **Insertion of new Schedule**

24. After Schedule 2 to the Principal Act the following Schedule is inserted:

“SCHEDULE 2A

Section 6A

MODIFICATIONS COMMENCING ON 11 MAY 1994

1. Subsection 15(1):

10 Omit ‘, 7 and 8’, substitute ‘and 7’.

2. Schedule 2:

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

‘15. Low-alcohol wine, cider etc.’.

(b) Add at the end the following Item:

15 **‘Item 15: [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;

20 (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;

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

30 (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:

35 (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.’.

3. Schedule 4:

Omit from Item 1 ‘, 7 and 8’, substitute ‘and 7’.

4. Schedule 8:

Omit the Schedule.”.

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Schedule 3

25. Schedule 3 to the Principal Act is amended by omitting Item 2.

Schedule 4

26. Schedule 4 to the Principal Act is amended by omitting Item 2.

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NOTES

Sales Tax (Customs) (Wine—Deficit Reduction) Act 1993

1. No. 51, 1993.

Sales Tax (Excise) (Wine—Deficit Reduction) Act 1993

2. No. 52, 1993.

Sales Tax (General) (Wine—Deficit Reduction) Act 1993

3. No. 53, 1993.