



# A New Tax System (Wine Equalisation Tax) Amendment Regulations 2010 (No. 1)<sup>1</sup>

**Select Legislative Instrument 2010 No. 209**

---

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *A New Tax System (Wine Equalisation Tax) Act 1999*.

Dated 8 July 2010

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

NICK SHERRY  
Assistant Treasurer

---

**1 Name of Regulations**

These Regulations are the *A New Tax System (Wine Equalisation Tax) Amendment Regulations 2010 (No. 1)*.

**2 Commencement**

These Regulations are taken to have commenced on 1 July 2010.

**3 Amendment of *A New Tax System (Wine Equalisation Tax) Regulations 2000***

Schedule 1 amends the *A New Tax System (Wine Equalisation Tax) Regulations 2000*.

**Schedule 1 Amendments**

(regulation 3)

**[1] Regulation 25-5.01**

*omit*

paragraph 25-5 (1) (b)

*insert*

paragraphs 25-5 (1) (b) and (1A) (b)

**[2] Paragraph 25-5.02 (1) (c)**

*after*

Subdivision 168-3

*insert*

or 168-3A

**[3] Subregulation 25-5.04 (1)***omit*

subsection 25-5 (1)

*insert*

paragraphs 25-5 (1) (e) and (1A) (e)

---

**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.