



Excise Amendment (Supporting Brewers and Distillers) Regulations 2018

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 21 November 2018

Peter Cosgrove
Governor-General

By His Excellency's Command

Stuart Robert
Assistant Treasurer

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1 Name

This instrument is the *Excise Amendment (Supporting Brewers and Distillers) Regulations 2018*.

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.	24 November 2018

Note: This table relates only to the provisions of this instrument as originally made.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 the *Excise Act 1901*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Part 1—Main amendments

Excise Regulation 2015

1 Subclause 1(1) of Schedule 1 (table item 21, column headed “Circumstance”, subparagraph (c)(i))

Omit “\$30,000”, substitute “\$100,000”.

2 Subclause 1(5) of Schedule 1 (formula)

Repeal the formula, substitute:

$$\frac{\$100,000 \times \text{Eligible days}}{365}$$

Part 2—Application of amendments

Excise Regulation 2015

3 At the end of Part 8

Add:

61 Application provision relating to the Excise Amendment (Supporting Brewers and Distillers) Regulations 2018

The amendments made by Part 1 of Schedule 1 to the *Excise Amendment (Supporting Brewers and Distillers) Regulations 2018* apply in relation to alcoholic beverages on which excise duty is paid on or after 1 July 2019.