WETR 2002/1W - Wine equalisation tax: the WET rulings system

Units cover sheet is provided for information only. It does not form part of WETR 2002/1W - Wine equalisation tax: the WET rulings system

Units document has changed over time. This is a consolidated version of the ruling which was published on *14 July 2010*

Australian Government

Wine Equalisation Tax Ruling WETR 2002

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Notice of Withdrawal

Wine Equalisation Tax Ruling

Wine equalisation tax: the WET rulings system

[Note: This is a consolidated version of this document. Refer to the Tax Office Legal Database (http://law.ato.gov.au) to check its currency and to view the details of all changes.]

Wine Equalisation Tax Ruling WETR 2002/1 is withdrawn with effect from today.

Wine Equalisation Tax Ruling WETR 2002/1 sets out the 1. Commissioner's interpretation of section 105-60 of Schedule 1 to the Taxation Administration Act 1953 (TAA) in regards to the Wine Equalisation Tax (WET).

2. Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010 implements the Government's response to the Board of Taxation's Review of the Legal Framework for the Administration of GST which recommended harmonising the indirect tax rulings system with the general rulings system. In doing so it repeals section 105-60 of Schedule 1 to the TAA. It also expands the scope of the general rulings regime contained in Divisions 357, 358 and 359 of Schedule 1 to the TAA to include WET public and private rulings.

3. To the extent that the Commissioner's views in WETR 2002/1 continue to apply under the general rulings system they will be incorporated into its foundation rulings, that is Taxation Ruling TR 2006/10 for matters concerning public rulings and Taxation Ruling TR 2006/11 for matters concerning private rulings.

Commissioner of Taxation 30 June 2010

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