



A New Tax System (Wine Equalisation Tax) Amendment Regulations 2009 (No. 1)

Select Legislative Instrument 2009 No. 234

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 7 September 2009

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 2009 (No. 1)*.

2 Commencement

These Regulations commence on the day after they are registered.

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 Amendment

(regulation 3)

[1] Before regulation 31-4.01

insert

31-3.01 Grape wine products

- (1) For paragraph (d) of the definition of *grape wine product* in section 31–3 of the Act, this regulation prescribes requirements for grape wine products.
- (2) A grape wine product must not have added to it the flavour of any alcoholic beverage (other than wine), whether the flavour is natural or artificial.
- (3) The ethyl alcohol used in preparing vegetable extracts, mentioned in subparagraph (b) (ii) of the definition:
 - (a) must only be used to extract flavours from vegetable matter; and
 - (b) must be essential to the extraction process; and

- (c) must not add more than one percentage point to the strength of alcohol by volume of the beverage.