# *WETR 2002/2W - The operation of the wine equalisation tax system*

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This document has changed over time. This is a consolidated version of the ruling which was published on *15 December 2004*

# Addendum

## Wine Equalisation Tax Ruling

### The operation of the wine equalisation tax system

The purpose of this Addendum is to highlight that the paragraphs of Wine Equalisation Tax Ruling WETR 2002/2 relating to wine producer rebates do not apply to dealings in wine on or after 1 October 2004. This is because provisions of the *A New Tax System (Wine Equalisation Tax) Act 1999* (the WET Act) relating to producer rebates have been amended with effect from 1 October 2004.

**WETR 2002/2 is amended as follows:**

1. After paragraph 116, insert:

   **Note:** The *Tax Laws Amendment (Wine Producer Rebate and Other Measures) Act 2004* amended the WET Act in relation to wine producer rebates with effect from 1 October 2004. Accordingly, paragraphs 117 to 155 of this Ruling do not apply in relation to dealings in wine made on or after 1 October 2004.

2. After the note inserted by item 1, insert new footnote 102A:

   [102A] For more information on the changes to the producer rebate and transitional measures refer to the Tax Office Fact Sheet *Wine equalisation tax – new wine producer rebate* (NAT 11779) on www.ato.gov.au.

This Addendum applies on and from 1 October 2004.

**Commissioner of Taxation**
1 October 2004

ATO references
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