



## Addendum

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### 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:

<sup>102A</sup> 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](http://www.ato.gov.au).

This Addendum applies on and from 1 October 2004.

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**Commissioner of Taxation**  
1 October 2004

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ATO references

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