



# ***WETR 2004/1W - Wine equalisation tax: the operation of the wine equalisation tax system***

 This cover sheet is provided for information only. It does not form part of *WETR 2004/1W - Wine equalisation tax: the operation of the wine equalisation tax system*

 This document has changed over time. This is a consolidated version of the ruling which was published on *24 June 2009*



---

## Notice of Withdrawal

---

### Wine Equalisation Tax Ruling

### Wine equalisation tax: the operation of the wine equalisation tax system

Wine Equalisation Tax Ruling WETR 2004/1 is withdrawn with effect from today.

1. Wine Equalisation Tax Ruling WETR 2004/1 explains how the wine tax system operates and which alcoholic products are covered by the wine tax as provided by *A New Tax System (Wine Equalisation Tax) Act 1999*.
2. WETR 2004/1 is replaced by the following two rulings:
  - WETR 2009/1 Wine equalisation tax: the operation of the wine equalisation tax system; and
  - WETR 2009/2: Wine equalisation tax: operation of the producer rebate for other than New Zealand participants.
3. The Commissioner's views set out in WETR 2009/1 and WETR 2009/2 are consistent with those set out in WETR 2004/1. WETR 2009/1 and WETR 2009/2 further explain and clarify some of the Commissioner's views addressed in WETR 2004/1.

---

**Commissioner of Taxation**  
24 June 2009

---

ATO references

NO: 2006/20258  
ISSN: 1832-3197  
ATOlaw topic: Wine Equalisation Tax