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## Legislative Instrument

### Excise (Concessional spirits - class of persons) Determination 2014 (No.1)

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I, James O'Halloran, Deputy Commissioner of Taxation, make this determination under the following provision:

- Section 77FE of the *Excise Act 1901*.

James O'Halloran  
Deputy Commissioner of Taxation

Dated: 26 November 2014

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#### 1. **Name of Determination**

This determination is known as the *Excise (Concessional spirits – class of persons) Determination 2014 (No.1)*.

#### 2. **Commencement**

This determination commences on the day after registration.

#### 3. **Application**

This determination applies to spirit delivered for home consumption on or after the date of commencement.

#### 4. **Repeal of previous instruments**

The following determinations are repealed on the commencement of this determination:

- Excise (Class of persons - educational institutions) Determination 2006 (No. 1) - F2006L02174 – registered on 30/06/2006
- Excise (Class of persons - government institutions) Determination 2006 (No.2) - F2006L02175 – registered on 30/06/2006
- Excise (Class of persons - medical institutions) Determination 2006 (No. 3) - F2006L02177– registered on 30/06/2006
- Excise (Class of persons - health care practitioners) Determination 2006 (No. 4) - F2006L02179 – registered on 30/06/2006
- Excise (Class of persons - veterinary practitioners) Determination 2006 (No. 5) - F2006L02181 – registered on 30/06/2006

## 5. Determination

Under subsection 77FE(1) of the *Excise Act 1901* (Excise Act), the CEO may determine a class of persons for the purposes of subitem 3.6 of the Schedule to the *Excise Tariff Act 1921* (the Excise tariff).

The following constitute a class of persons for the purposes of subitem 3.6 of the Excise tariff:

- Health care practitioners
- Veterinary practitioners
- Medical institutions
- Government institutions
- Educational institutions

Members of the class of persons specified may take delivery of a volume of spirit necessary to meet their industrial, manufacturing, scientific, medical, veterinary or educational needs.

## 6. Definitions

In this determination,

**CEO** means the Commissioner of Taxation (see subsection 4(1) of the Excise Act).

**education course** has the same meaning as in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**educational institution** means an institution that conducts an education course.

**government institution** has the same meaning as 'government related entity' as defined in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**health care practitioner** means:

- a doctor, dentist, pharmacist, registered nurse or any other health care practitioner registered under the law of a State or Territory; or
- an acupuncturist, herbalist, homeopath or naturopath or other health practitioner exempt from the operation of Part 3-3 of the *Therapeutic Goods Act 1989*.

**health facility** means a health, aged care or other facility that employs at least one health care practitioner in their capacity as a health care practitioner.

**hospital** means an institution primarily engaged in the provision of medical and surgical services on an inpatient basis under the supervision of qualified doctors and a 24-hour nursing service.

***institute of medical research*** means a body whose principal activity is 'medical research' as defined in section 4 of the *National Health and Medical Research Council Act 1992* and is:

- established by or under statute;
- accredited by the National Health and Medical Research Council (NHMRC); or
- affiliated with an Australian university or a hospital.

***medical institution*** means:

- a hospital; or
- a health facility; or
- an institute of medical research.

***veterinary practitioner*** means a veterinary practitioner registered under the law of a State or Territory.