ER 2023/1A1 - Addendum - Excise: the meaning of 'legally and economically independent'

Addendum

Excise Ruling

Excise: the meaning of 'legally and economically independent'

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Excise Ruling ER 2023/1 to:

- reflect amendments made to *Excise Regulation 2015* by the *Excise Amendment (Remission Increase for Distillers and Brewers) Regulations 2025*, and
- update minor typographical and grammatical issues.

ER 2023/1 is amended as follows:

1. Paragraphs 11 and 12

Omit 'decision making'; substitute 'decision-making'.

2. Paragraphs 22 and 25

Omit '*decision making*'; substitute '*decision-making*'.

3. Paragraph 29

At the end of the paragraph, insert '*The shareholdings of the 2 entities are shown in Diagram 4 of this Ruling.*'.

4. Paragraph 30

Omit the wording of the paragraph; substitute:

> This Ruling applies both before and after its date of issue.

5. Paragraph 31

After 'up to a maximum of $350,000 each financial year.', insert 'From 1 July 2026, the maximum amount increased to $400,000.'.

6. Paragraph 35

Omit 'and notably'; substitute 'and, notably,'.

This Addendum applies from 1 July 2026.

Commissioner of Taxation
15 July 2026

ATO references

NO:	1-1BL1LHDP
ISSN:	2200-6087
BSL:	SB – Excise