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

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Generated on: 30 November 2026, 06:41:24 AM

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
NO: 2003/11684
ISSN: 1832-3197