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

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

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Wine Equalisation Tax Ruling WETR 2004/1 is withdrawn with effect from today.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