

WETR 2006/1A - Addendum - Wine equalisation tax: the operation of the producer rebate for producers of wine in New Zealand

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Addendum

Wine Equalisation Tax Ruling

Wine equalisation tax: the operation of the producer rebate for producers of wine in New Zealand

This Addendum amends Wine Equalisation Tax Ruling WETR 2006/1.

It changes the substantiation requirement in the Ruling that New Zealand participants provide Australian customs import entries as evidence of the importation of wine into Australia in respect of which they wish to claim the rebate.

This substantiation requirement was in the draft ruling released for comment as WETR 2006/D1.

We received no comment on the substantiation requirement at that stage. However, following publication of the final ruling on 22 November 2006 we have been informed by industry that meeting this requirement is difficult and could reveal commercially confidential information.

The substantiation requirements can instead be fulfilled by requiring the New Zealand participant to provide the relevant import entry number.

WETR 2006/1 is amended as follows:

1. Paragraph 105

Omit 'Australian customs import entries' (twice occurring); substitute 'Australian customs import entry numbers'.

2. Paragraph 106

Omit 'Australian customs import entries' (twice occurring); substitute 'Australian customs import entry numbers'.

3. Paragraph 107

Omit 'Australian customs import entries' (twice occurring); substitute 'Australian customs import entry numbers'.

This Addendum explains our view of the law as it applied from 1 July 2005. You can rely upon this Addendum on and from 22 November 2006 for the purpose of section 105-60 of Schedule 1 to the *Taxation Administration Act 1953*. If this Addendum conflicts with a previous private ruling that you have obtained or a previous public ruling, this Addendum prevails. However, if you have relied on a previous ruling (including the ruling this Addendum amends), you are protected in respect of what you have done up to the date of issue of this Addendum.

Commissioner of Taxation

28 March 2007

ATO references

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