

WETR 2009/1A3ER1 - Erratum - Wine equalisation tax: the operation of the wine equalisation tax system

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Erratum

Wine Equalisation Tax Ruling

Wine equalisation tax: the operation of the wine equalisation tax system

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Wine Equalisation Tax Ruling WETR 2009/1A3 to correct the language of amended paragraph 171.

WETR 2009/1A3 is corrected as follows:

1. Paragraph 171

Omit the paragraph (including heading, but excluding footnotes 104 and 105); substitute:

Is an export subject to WET where you export the wine on behalf of a purchaser?

171. Where you export wine on behalf of a purchaser (including overseas travellers) and you do not reimport the wine, exemption from WET and GST applies provided you export the wine within 60 days¹⁰⁴ after the earlier of:

- the day on which you receive any consideration for the supply of the wine; or
- the day on which you provide an invoice for the supply of the wine.¹⁰⁵

This Erratum applies from 29 June 2018.

Commissioner of Taxation

1 August 2018

ATO references

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