WETR 2006/1EC - Compendium

Generated on: 15 June 2026, 04:49:54 AM

Public advice and guidance compendium – WETR 2006/1

This is a compendium of responses to the issues raised by external parties to draft WETR 2006/1 *Wine equalisation tax: the operation of the producer rebate for producers of wine in New Zealand*.

This compendium of comments has been edited to maintain the anonymity of entities that have commented.

Summary of issues raised and responses

Issue No.	Issue raised	ATO Response/Action taken
1	Has requested more examples around the impact of exporting bulk wine into Australia – when can the rebate be claimed?	Paragraph 71CM added to explain the example provided sets out the only circumstances in which a NZ producer may be able to claim a rebate where bulk wine is exported to Australia. No further examples required.
2	Transitional rules in relation to 85% ownership of source product for 2017 and earlier wine require a NZ producer to own the wine until the time the NZ producer has an assessable dealing. This does not work for NZ producers, as they will not necessarily be the entity that has the assessable dealing in Australia.	The reference to the producer having to have the assessable dealing has been removed. The Ruling now refers to 'an assessable dealing occurs'. This may be an importation of wine, which may be had by an entity other than the NZ producer.