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# Excise (Volume—excisable beverages) Determination 2006 (No. 1)

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## *Excise Act 1901*

Under section 65 of the *Excise Act 1901* (Excise Act), I make the following determination:

### Citation

1. This determination may be cited as the *Excise Act (Volume—excisable beverages) Determination 2006 (No. 1)*.

### Legislative instrument

2. This determination is a legislative instrument for the purposes of the *Legislative Instruments Act 2003*.

### Commencement

3. This determination commences on 1 July 2006.

### Application

4. This determination applies to excisable beverages entered for home consumption on or after the date of commencement.

### Object

5. Under section 65 of the Excise Act, the CEO may determine rules for working out the volume, weight or strength of alcohol in excisable goods.
6. These rules govern the measurement of volumes of excisable beverages and provide a means for working out the duty payable where there are variations in volume.

### Interpretation

7. In this determination:  
**CEO** means the Commissioner of Taxation (see subsection 4(1) of the Excise Act).  
**excisable beverages** refers to goods classified to item 1 or 2, or subitem 3.1, 3.2 or 3.10 of the Schedule to the *Excise Tariff Act 1921*.  
**bulk container** means a container that has the capacity to have packaged in it more than 2 litres of liquid.  
**container** means any article capable of holding liquids.

### Measuring and equipment

8. The volume of an excisable beverage must be measured using equipment which has been calibrated at intervals of one year or less against standard instruments

certified by an independent authority approved by the National Association of Testing Authorities (NATA).

9. Accepted methods for the measurement of volume are:
  - 9.1. by calibrated dip stick, tape or sight glass;
  - 9.2. by weighing and using density tables;
  - 9.3. by calibrated flow meter; or
  - 9.4. any other method that consistently produces a similar result.
10. Measurement of volume must be corrected to 20° Celsius in the following instances:
  - 10.1. on receipt of bulk alcohol from any outside source;
  - 10.2. before delivery of bulk alcohol to any outside destination; and
  - 10.3. at the header tank or bottling tank immediately prior to packaging.

### **Permitted variations**

11. For excisable alcoholic beverages packaged in a **bulk container**:
  - 11.1. if the volume of the contents is not nominated, the dutiable volume is the actual volume of the contents;
  - 11.2. if the volume of the contents is nominated, and the actual volume of the contents does not exceed 101% of the nominated volume, the dutiable volume is the nominated volume;
  - 11.3. if the volume of the contents is nominated and the actual volume of the contents exceeds 101% of the nominated volume, the dutiable volume is a volume equal to the nominated volume plus the volume by which the actual volume of the contents exceeds 101% of the nominated volume.
12. For excisable alcoholic beverages packaged in **other than a bulk container**:
  - 12.1. if the volume of the contents is not indicated on a label printed on or attached to the container (or otherwise indicated), the dutiable volume is the actual volume of the contents;
  - 12.2. if the volume of the contents is indicated on a label printed on or attached to the container (or otherwise indicated) and the actual volume of the contents does not exceed 101.5% of the labelled (or otherwise indicated) volume, the dutiable volume is the labelled (or otherwise indicated) volume;
  - 12.3. if the volume of the contents is indicated on a label printed on or attached to the container (or otherwise indicated), and the actual volume exceeds 101.5% of the labelled (or otherwise indicated) volume, the dutiable volume is a volume equal to the labelled (or otherwise indicated) volume plus the volume by which the actual volume of the contents exceeds 101.5% of the labelled (or otherwise indicated) volume.

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Dated this 30<sup>th</sup> day of June 2006

Signed Paul Southwell

**Paul Dennis Southwell**

**Acting Deputy Commissioner and Delegate of the Commissioner of Taxation**