



Legislative Instrument

Wine Equalisation Tax New Zealand Producer Rebate Claim Lodgment Determination (No. 34) 2016

I, Timothy Dyce, Deputy Commissioner of Taxation, make this determination under subsection 17-10(2B) of the *A New Tax System (Wine Equalisation Tax) Act 1999*

Timothy Dyce

Deputy Commissioner of Taxation
Dated: 24 February 2016

Citation

1. This determination may be cited as the *Wine Equalisation Tax New Zealand Producer Rebate Claim Lodgment Determination (No. 34) 2016*.

Commencement

2. This determination commences on the day after registration.

Repeal of previous instrument

3. The following determination is repealed on the commencement of this determination:
 - *Wine Equalisation Tax New Zealand Producer Rebate Claim Lodgment Determination 2006* (the previous instrument) - F2006L00925, registered on 24/03/2006.

Application of determination

3. This determination applies to approved New Zealand participants entitled to claim the wine producer rebate and sets out the time when the claim for the rebate may be made.

Definitions

4. Terms in this determination have the same meaning as in the *A New Tax System (Wine Equalisation Tax) Act 1999*.

When the claim may be lodged

5. Where an approved New Zealand participant is entitled to make a producer rebate claim, the claim may be made at any time after the entitlement to the rebate arises and within 4 years after that entitlement arises.

Note: Entitlement to the producer rebate arises immediately before the end of the Australian financial year in which the relevant taxable dealing takes place.