



Legislative Instrument

Excise (Volume – Alcoholic Excisable Goods) Determination 2019

I, **Timothy Dyce**, Deputy Commissioner of Taxation, make this determination under section 65 of the *Excise Act 1901*.

Signed by Timothy Dyce

Deputy Commissioner of Taxation

Dated: 01 March 2019

1. Name of determination

This determination is the *Excise (Volume – Alcoholic Excisable Goods) Determination 2019*.

2. Commencement

This determination commences on the day after it is registered on the Federal Register of Legislation.

3. Application

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

4. Revoking previous determination

This instrument repeals and replaces *Excise (Volume - Alcoholic excisable goods) Determination 2009 (No. 1)* (F2009L00992), registered on 13 March 2009.

5. Determination

Sampling and analysis

- 5.1 Sufficient samples must be taken from each production or packaging run to ensure the average fill volume of the samples taken accurately reflects the average fill volume of all the containers.

Measuring and equipment

- 5.2 The instruments and processes used to measure the volume of alcoholic excisable goods must conform with legal requirements pertaining to measurements, and consistently produce an accurate result.

5.3 Measurement of volume must be corrected to 20° Celsius.

Permitted variations for the purposes of working out the excise duty payable on alcoholic excisable goods

5.4 For alcoholic excisable goods packaged in a **bulk container**:

5.4.1 if the volume of the contents is not nominated, the dutiable volume is the actual volume of the contents;

5.4.2 if the volume of the contents is nominated and:

5.4.2.1 the actual volume of the contents does not exceed 101% of the nominated volume, the dutiable volume is the nominated volume;

5.4.2.2 the actual volume of the contents exceeds 101% of the nominated volume, the dutiable volume is the actual volume.

5.5 For alcoholic excisable goods not packaged in a **bulk container**:

5.5.1 if the volume of the contents is not indicated on the container, the dutiable volume is the actual volume of the contents;

5.5.2 if the volume of the contents is indicated on the container and:

5.5.2.1 the actual volume of the contents does not exceed 101.5% of the indicated volume, the dutiable volume is the indicated volume;

5.5.2.2 the actual volume of the contents exceeds 101.5% of the indicated volume, the dutiable volume is the actual volume.

6. Definitions

In this determination:

alcoholic excisable goods means goods which fall to tariff items 1, 2 or 3 of the *Excise Tariff Act 1921*.

bulk container means a container that has the capacity to hold more than 2 litres of liquid.

container means any article capable of holding liquids.